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ACCOUNTS AND PAPERS:

FORTY-ONE VOLUMES.

— (8.) —

ESTIMATES (CIVIL SERVICES AND REVENUE
DEPARTMENTS) — *continued.*

Session

5 December 1878 — 15 August 1879.

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ACCOUNTS AND PAPERS:

1878-9.

FORTY-ONE VOLUMES:—CONTENTS OF THE
EIGHTH VOLUME.

N.B.—*THE* Figures at the beginning of the line, correspond with the N° at the foot of each Paper; and the Figures at the end of the line, refer to the MS. Paging of the Volumes arranged for the House of Commons.

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—continued.

Appropriation Accounts, 1877-78:

- ✓ 38. Appropriation Accounts of the Sums granted by Parliament for Civil Services, Classes I. to VII., the Revenue Departments (including the Post Office Packet and Telegraph Services), and the Principal of Exchequer Bonds, for the Year ended 31st March 1878; with Reports of the Comptroller and Auditor General thereon - p. 1

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**APPROPRIATION ACCOUNTS,
1877-78.**

APPROPRIATION ACCOUNTS of the SUMS granted by PARLIAMENT for CIVIL SERVICES, Classes I. to VII., the REVENUE DEPARTMENTS (including the Post Office Packet and Telegraph Services), and the Principal of EXCHEQUER BONDS, for the Year ended 31st of March 1878; together with the REPORTS of the COMPTROLLER and AUDITOR GENERAL thereon.

(Presented pursuant to Act 29 & 30 Vict. c. 39, s. 22.)

*Ordered, by The House of Commons, to be Printed,
14 February 1879.*

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**CIVIL SERVICE ACCOUNTS,
1877-78.**

C L A S S I.

**REPORTS of the Comptroller and Auditor General on the APPROPRIATION
ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE
ESTIMATES, CLASS I., for the Year ended the 31st of March 1878;
prepared and submitted for the Information of the House of Commons,
in pursuance of the 22nd and 32nd Sections of the Act 29 & 30
Vict. c. 39.**

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 1.

ROYAL PALACES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PALACES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Palaces, &c. in the Personal Occupation of Her Majesty - - - - -	12,561 - -	12,265 4 2*	295 15 10	—
B.—Palaces, &c. partly in the Occupation of Her Majesty - - - - -	5,394 - -	5,664 18 9†	- -	270 18 9
C.—Palaces, &c. not in the Occupation of Her Majesty - - - - -	20,550 - -	20,479 12 5	70 7 7	—
£.	38,505 - -	38,409 15 4	368 8 5	270 18 9
Deduct Deficit - - - - -			270 18 9	
Net Surplus to be surrendered - - £.			95 4 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	1,700 - -
	1,667 7 10

* This sum includes an amount of 103 £. 7 s. 10 d., contributed to the expense of extending the fire service at Windsor Castle, to the Chapel Cloisters, &c. The remainder of the expense, 200 £., was contributed by the Dean and Chapter. Provision for a contribution of 200 £. was made in the Estimates.

† A re-distribution of apartments having taken place at St. James's Palace it was found necessary to expend 50 £. in alterations. For the accommodation of the Hon. Corps of Gentlemen-at-Arms, further works were executed to the extent of 212 £. 13 s. 3 d., but this sum was contributed by that Corps, leaving the Vote (Sub-Head B.) charged with 50 £. only.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual difference between Estimate and Expenditure.
 B.—Casual difference between Estimate and Expenditure.
 C.—Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS.—Casual difference between Estimate and Receipts.

The Surplus of 31 £. 18 s. 7 d., shown on the Account of the Vote "Royal Palaces," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
 28 November 1878.

A. B. Mitford,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 H. B. Arber.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS L—continued.

VOTE 1.

ROYAL PALACES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Head B., "Palaces, Excess.
&c. partly in the Occupation of Her Majesty."
2. The Grant of 38,505 l. includes 4,400 l. voted upon a Supplementary Estimate. Supplementary Grant.
3. There is annexed a Statement (prepared by the Accountant) of the Expenditure New Works.
as compared with the Estimate of the New Works charged to this Vote.
4. The Net Surplus is, as shown by the Account, 95 l. 4 s. 8 d. Net Surplus.

	£.	s.	d.
Grant - - - - -	38,505	-	-
Expenditure - - - - -	38,409	15	4
Net Surplus - - - - -	£. 95	4	8

STATEMENT of NEW WORKS—1877-8.

Section.		Vote.	Expenditure.	Balances.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
A 5.	Windsor Castle : Extension of Fire Service to St. George's Chapel.	200	103 7 10	96 12 2	—
B 2.	Improving Accommodation of Queen's Guard, St. James's Palace.	3,000	3,128 3 2	- - -	128 3 2
C 4.	Erection of Cottage at Pumping-station, Hampton Court Palace.	350	340 - -	10 - -	—
C 17.	School Buildings at Hampton Court	part of 4,400	385 - -	—	—

Her Majesty's Office of Works, &c., }
28 November 1878.

A. B. Mitford,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 1A.

MARLBOROUGH HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MARLBOROUGH HOUSE, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Marlborough House - - - - -	4,100 - -	4,096 14 11	3 5 1	—
Surplus to be surrendered - - - £.			3 5 1	

Amount of Extra Receipts realised in the year 1877-78, and paid over to the Exchequer - £. s. d.
24 13 11

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS.—No Extra Receipts were anticipated, but a small amount was realised by the sale of Old Lead.

Her Majesty's Office of Works, &c., }
27 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 1A.

MARLBOROUGH HOUSE

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 3*l.* 5*s.* 1*d.*

	£.	s.	d.
Grant - - - - -	4,100	-	-
Expenditure - - - - -	4,096	14	11
Surplus - - -	£.	3	5 1

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages of Establishment - -	9,081 - -	8,967 7 5	113 12 7	—
B.—Travelling - - - - -	142 - -	120 9 11	21 10 1	—
C.—Clothing - - - - -	1,234 - -	1,123 3 2	100 16 10	—
D.—Police - - - - -	19,674 - -	19,812 2 11	361 17 1	—
E.—Works - - - - -	15,181 - -	16,206 12 1	- - -	1,025 12 1
F.—Maintenance - - - - -	76,930 - -	76,455 2 10	474 17 2	—
G.—Furniture - - - - -	302 - -	268 19 8	33 - 4	—
H.—Rents - - - - -	1,335 - -	1,320 2 -	14 18 -	—
I.—Contingencies and Incidental Expenses - -	218 - -	158 17 10	59 2 2	—
Edinburgh Botanic Gardens Arboretum - -	- - -	47 2 11	- - -	47 2 11
£.	124,097 - -	123,990 - 9	1,179 14 3	1,072 15 -
Deduct Deficit - - - - -			1,072 15 -	
Net Surplus to be surrendered - - - £.			106 19 3	

The Bailiff to the Royal Parks, &c. received, in addition to his salary, half-pay as Captain in the Royal Engineers, amounting to 129*l.* 7*s.* 4*d.* per annum.

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	5,500 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to the Exchequer	6,862 1 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Provision is made in this Grant for sick and disabled men, and for gratuities in aid of funeral expenses, in respect of which the expenditure is necessarily uncertain.
 B.—Casual difference between Estimate and Expenditure.
 C.—Ditto - - - ditto - - - ditto.
 D.—Provision is made in this Grant for substitutes in cases of sickness, for occasional Watchmen, and for gratuities in aid of funeral expenses, in respect of which the expenditure is necessarily uncertain.
 E.—Part of the cost of re-making Rotten Row, for which no provision was made in the Grant, was charged to this Sub-Head.
 F.—Casual difference between Estimate and Expenditure.
 G.—Ditto - - - ditto - - - ditto.
 H.—The tithe rent-charges, for which provision is made in this Sub-Head, vary in amount from time to time.
 I.—From the nature of this Grant the expenditure is necessarily uncertain.

The sum provided in the Vote for 1876-77, for the purchase of land for the Arboretum was inadequate for the purpose, to the extent of 26*l.*, and some small legal expenses became payable in connection with the conveyance, for which no provision had been made.

EXTRA RECEIPTS.—The Extra Receipts which were estimated on the average of previous years realised more than was anticipated.

A Grant has been taken for 395*l.* 8*s.* 5*d.*, the Deficit shown on the Account of the Vote "Royal Parks and Pleasure Gardens," for the year ended 31st March 1877.

Her Majesty's Office of Works, &c., }
28 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 2.
ROYAL PARKS AND PLEASURE GARDENS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate, under Sub-Head E., "Works." Excess.
2. In the year 1876-77, 4,900*l.* was granted by Parliament for the Edinburgh Arboretum; this amount was, however, insufficient to the extent of 26*l.*, which, together with some legal expenses, have been paid out of the Vote for this year under a special Sub-Head, opened for the purpose. Edinburgh Arboretum.
Vote 22 B., Class I.,
1876-7.
3. There being no note on the Estimate or Account, I have to observe, that under Sub-Head A "Sub-Head A," the Ranger and Deputy Ranger of Richmond Park, and the Superintendent in the Department of the Ranger of St. James's, Green, and Hyde Parks, in addition to their salaries charged to this Sub-Head, receive Pay and Allowances out of the Army Votes. Two officers of Kew Gardens, in addition to their salaries, receive out of the Vote for the Science and Art Department, Class IV., Vote 2, certain Allowances for Examination and Preparation of Papers.
4. The Net Surplus is, as shown by the Account, 106*l.* 19*s.* 3*d.* Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	124,097	-	-
Expenditure - - - - -	123,990	-	9
Net Surplus - - - - -	<i>£.</i> 106	19	3

STATEMENT OF NEW WORKS—1877-8.

Section.		Vote.	Expended.	Balances.			
				Unexpended.		Excess.	
		<i>£.</i>	<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>		<i>£.</i> <i>s.</i> <i>d.</i>	
A.	Battersea Park: Planting portion of Island - - - - -	50	52 3 -	-	-	2 3 -	
A. ^o	Ditto - - Raising Wall of Embankment - - - - -	650	361 4 1	288 15 11	-	-	
A. ¹	Edinburgh Royal Botanic Gardens: Inverleith House - - - - -	1,000	998 - -	2 - -	-	-	
A. ²	Ditto - - ditto - - Arboretum - - - - -	1,900	870 - -	1,030 - -	-	-	
B.	Holyrood Park: Contribution towards construction of Sewer - - - - -	300	- - -	300 - -	-	-	
C.	Kensington Gardens: Footpath to Rotten Row - - - - -	345	160 14 1	184 5 11	-	-	
D.	Ditto - - Footpath through Shrubbery - - - - -	190	104 15 -	85 5 -	-	-	
E.	Ditto - - Cesspits, &c., for New Footpaths - - - - -	100	- - -	100 - -	-	-	
F.	Kew Gardens: Young Plantations - - - - -	100	99 19 11	- 1 -	-	-	
G.	Ditto - New Herbarium - - - - -	3,000	2,586 5 1	413 14 11	-	-	
H.	Ditto - Removal and Heating of Frames - - - - -	35	- - -	35 - -	-	-	
I.	Ditto - Raising Boundary Wall - - - - -	50	179 4 6	- - -	129 4 6	-	
J.	Ditto - Measuring Works - - - - -	63	10 19 9	52 - 3	-	-	
J. ¹	Ditto - Rearranging Heating Apparatus, Palm House, &c. - - - - -	1,900	1,885 7 11	14 12 1	-	-	
K.	Regent's Park: Improvement of Cricket Ground - - - - -	450	431 13 1	118 6 11	-	-	
L.	Ditto - Erection of Lodge for Superintendent - - - - -	850	- - -	850 - -	-	-	
M.	Ditto - Erection of Urinal, Primrose Hill - - - - -	45	37 5 3	7 14 9	-	-	
N.	Richmond Park: Planting Trees - - - - -	200	169 8 -	40 12 -	-	-	
O.	Richmond and Kew Roads: Footpath across Kew Green - - - - -	56	56 - -	- - -	-	-	
P.	Ditto - ditto - Footpath Leading to Kew Palace - - - - -	30	30 - -	- - -	-	-	
P. ¹	Ditto - ditto - Footpath between Brentford Ferry and Richmond - - - - -	1,002	915 3 8	86 16 4	-	-	
Q.	Hyde Park: Removing Shrubs, &c. - - - - -	65	63 15 4	1 4 8	-	-	
R.	Ditto - Lodge for Superintendent - - - - -	1,500	1,516 11 8	- - -	16 11 8	-	
S.	Ditto - New Storehouses - - - - -	500	500 - -	- - -	-	-	
S. ¹	Ditto - Reconstruction of Rotten Row - - - - -	-	4,514 10 4	- - -	4,514 10 4	-	
T.	St. James's Park: Providing, &c., Lamps - - - - -	200	262 8 8	- - -	62 8 8	-	
V.	Victoria Park: Levelling, &c., ground added to Park in 1872 - - - - -	300	302 4 6	- - -	2 4 6	-	
W.	Ditto - Supplying and refilling Bathing Lake - - - - -	200	108 18 3	91 1 9	-	-	
		<i>£.</i> 15,181	16,200 12 1	3,701 10 7	4,737 2 8		

Her Majesty's Office of Works, &c., }
28 November 1878.

A. B. Mitford,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 3.

PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC BUILDINGS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs of Public Buildings and Offices - - - - -	45,862 - -	47,454 17 3	- - -	- - -	1,592 17 3	- - -
B.—Rents, Insurance, Tithes, &c. - - - - -	39,220 - -	39,195 19 3	24 - 9	- - -	- - -	- - -
C.—Payments to Caretakers, &c. - - - - -	1,854 - -	1,778 6 2	80 13 10	- - -	- - -	- - -
D.—Fuel and Light, &c. - - - - -	26,161 - -	21,521 - 10	4,639 19 2	- - -	- - -	- - -
E.—Supply of Water - - - - -	3,572 - -	5,234 3 10	- - -	- - -	1,662 3 10	- - -
F.—Westminster Bridge - - - - -	2,316 - -	2,236 18 5	73 1 7	- - -	- - -	- - -
G.—Menai and Conway Bridges - - - - -	426 - -	1,105 6 -	- - -	- - -	679 6 -	- - -
H.—Government Buildings, Isle of Man - - - - -	635 - -	615 5 7	19 14 5	- - -	- - -	- - -
I.—Maintenance, &c. of Carisbrook Castle, Isle of Wight - - - - -	127 - -	125 - 6	1 19 6	- - -	- - -	- - -
K.—Broadmoor Criminal Lunatic Asylum - - - - -	2,000 - -	2,015 6 6	- - -	- - -	15 6 6	- - -
L.—Probate Court and Registries - - - - -	3,972 - -	3,217 18 1	754 1 11	- - -	- - -	- - -
M.—Survey Buildings - - - - -	1,098 - -	1,740 13 9	- - -	- - -	642 13 9	- - -
N.—Incidental Expenses - - - - -	200 - -	45 - 8	154 19 4	- - -	- - -	- - -
O.—Westminster Bridge Approaches - - - - -	- - -	826 18 7	- - -	- - -	826 18 7	- - -
£.	127,437 - -	127,107 15 5	5,748 10 6	- - -	5,419 5 11	- - -
Deduct Deficit - - - - -			5,419 5 11	- - -	- - -	- - -
Net Surplus to be surrendered - - £.			329 4 7	- - -	- - -	- - -

Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to the Exchequer - -	5,000 - -
	5,378 6 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Considerable expenditure was incurred in sanitary works at the War Office, and in the addition of a new storey to a wing of the Treasury building.

B.—Casual difference between Estimate and Expenditure.

C.—Casual difference between Estimate and Expenditure.

D.—The variation is due to the consumption of Fuel during the year having been below the average, and to a reduction in price; also to a payment having been made to the Contractor at the end of March 1877 on account of Coal supplied during the Lady-day quarter.

E.—A sum of 2,000 £. was paid on account of the cost of certain new Pumps at Orange-street, for which no provision had been made.

F.—Casual difference between Estimate and Expenditure.

G.—It became necessary during the year to incur special and unforeseen Expenditure in the repair of the Approaches to Menai Bridge.

H.—Casual difference between Estimate and Expenditure.

I.—Casual difference between Estimate and Expenditure.

K.—Casual difference between Estimate and Expenditure.

L.—The payments in respect of the new Registry at Newcastle, and of the works and repairs in District B., were not so great as had been anticipated.

M.—Owing to the illness of the Surveyor, certain work provided for in the Vote for 1876-77 was delayed, and the Expenditure consequently became a charge on this Vote.

N.—These expenses cannot be estimated with accuracy.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 3.—PUBLIC BUILDINGS—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

O.—This payment for Legal Expenses was made under an Order of the Court of Chancery in respect of the purchase of certain property in 1862. The value of the land was paid into Court at that time by the Board, but litigation has since been proceeding in regard to the disposal of the Fund. The Board had no ground for anticipating that the present charge would become payable out of this Vote.

EXTRA RECEIPTS.—Casual difference between Estimate and Receipt.—A portion of the Receipts arises from the Sale of Old Materials, the proceeds of which cannot be estimated with accuracy.

The Surplus of 5,938*l.* 14*s.* 3*d.*, shown on the Account of the Vote "Public Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., }
29 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimate under the following Sub- Heads:—

- A.—Works and Repairs of Public Buildings and Offices.
- E.—Supply of Water.
- G.—Menai and Conway Bridges.
- K.—Broadmoor Criminal Lunatic Asylum.
- M.—Survey Buildings.

2. O., "Westminster Bridge Approaches." This is a new Sub-Head, which has been introduced into the Account under Treasury Authority. New Sub-Head.

3. The Net Surplus is, as shown by the Account, 329*l.* 4*s.* 7*d.*

Net Surplus.

		£.	s.	d.
Grant	- - - - -	127,437	-	-
Expenditure	- - - - -	127,107	15	5
Net Surplus	- - -	£. 329	4	7

STATEMENT OF NEW WORKS.—1877-8.

Section.		Vote.	Expenditure.	Balances.			
				Unexpended.		Excess.	
			£. s. d.	£. s. d.		£. s. d.	
A. 12	Public Record Office - - - - -	1,600	1,285 10 -	314 10 -		-	
A. 13	Adapting Bankruptcy Court, Basinghall-street, for Registry of Seamen, and making good dilapidations in Adelaide-place - - -	2,000	3,172 5 1	- - -		1,172 5 1	
A. 14	Sanitary works, War Office, Pall Mall - -	1,000	3,939 12 10	- - -		2,939 12 10	
A. 15	Altering and adapting Winchester House -	7,000	2,002 2 -	4,997 18 -		-	
A. 16	Works for adapting additional Rooms at South Kensington for National Portrait Gallery -	935	- - -	935 - -		-	
A. 17	Restoration of Well Tower, Tower of London -	1,000	- - -	1,000 - -		-	
A. 21	Industrial Museum, Edinburgh, Special Works -	916	838 12 2	77 7 10		-	
A. 22	Royal Observatory, Edinburgh, New Equatorial -	-	250 - -	- - -		250 - -	
E. 1	Orange-street Waterworks, New Pumps to No. 1 Well - - - - -	-	2,000 - -	- - -		2,000 - -	
L. 1	Newcastle-on-Tyne, Probate Registry - -	1,022	659 3 -	362 17 -		-	

Her Majesty's Office of Works, &c., }
29 November 1878.

A. B. Mitford,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 4.

FURNITURE OF PUBLIC OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FURNITURE of PUBLIC OFFICES, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Furniture of Public Offices - - - -	16,290 - -	16,275 13 8	14 6 4	—
Surplus to be surrendered - - - £.			14 6 4	
Estimated Amount of Extra Receipts payable to Exchequer - - - -				£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -				100 - -
				240 7 2

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS.—These Receipts, which arise from the sale of Old Furniture, cannot be estimated with accuracy.

The Surplus of 405 l. 15 s., shown on the Account of the Vote "Furniture of Public Offices," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
27 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 4.

FURNITURE OF PUBLIC OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 14*l.* 6*s.* 4*d.*

	£.	s.	d.
Grant - - - - -	16,290	-	-
Expenditure - - - - -	16,275	13	8
Surplus - - -	£. 14	6	4

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 5.

HOUSES OF PARLIAMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSES of PARLIAMENT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.			More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.		
A.—Works of Art - - - - -	1,000 - -	- - -	1,000 - -	—		
B.—Maintenance of Buildings - - - - -	9,067 - -	9,953 19 3	- - -	886 19 3		
C.—Maintenance of Approaches and Gardens - - -	1,810 - -	1,806 16 8	203 3 4	—		
D.—Warming, Ventilating, Lighting, &c. - - -	14,098 - -	13,413 4 5	684 15 7	—		
E.—Police - - - - -	2,385 - -	2,374 19 8	10 - 4	—		
F.—Supply and Repair of Furniture, &c.. - - -	4,415 - -	5,403 15 6	- - -	988 15 6		
G.—St. Margaret's Church, Westminster—Grant in aid of Restoration - - - - -	1,500 - -	1,500 - -	—	—		
£.	34,275 - -	34,252 15 6	1,897 19 3	1,875 14 9		
Deduct Deficit - - - - -			1,875 14 9			
Net Surplus to be surrendered - - - £.			22 4 6			
			£. s. d.			
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			100 - -			
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -			147 12 10			

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mr. Herbert's picture was not completed.

B.—Considerable unforeseen Expenditure was necessary in preparing the Official Residence of the Black Rod for occupation by General Sir W. Knollys. Improvements were effected in the Ladies' Gallery, for which no provision had been made.

C.—Casual difference between Estimate and Expenditure.

D.— Ditto - - - ditto - - - ditto.

E.— Ditto - - - ditto - - - ditto.

F.—The renewal of Furniture in the Black Rod's Residence, and unforeseen Expenditure in the Committee Office and Residences of the Resident Superintendent and of the Housekeeper, House of Lords, occasioned this excess.

EXTRA RECEIPTS.—A considerable portion of these receipts arises from the sale of old materials. The proceeds from this source cannot be estimated with accuracy.

The Surplus of 1,208 l. 11 s. 1 d., shown on the Account of the Vote "Houses of Parliament," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., }
29 November 1879. }

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 5.

HOUSES OF PARLIAMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimate under Sub-Heads—	Excess.
B.—Maintenance of Buildings.	
F.—Supply and Repair of Furniture, &c.	
2. The Net Surplus is, as shown by the Account, 22 l. 4 s. 6 d.	Net Surplus.
	£. s. d.
Grant - - - - -	34,275 - -
Expenditure - - - - -	34,252 15 6
Net Surplus - - -	£. 22 4 6

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 6.

NEW HOME AND COLONIAL OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW HOME AND COLONIAL OFFICES, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New Home and Colonial Offices - - - -	2,250 - -	1,646 2 8	603 17 4	—
Surplus to be surrendered - - - £.			603 17 4	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

It was impossible to make the final payments on this Vote before 31st March 1878.

The Surplus of 3 £. 9 s. 3 d., shown on the Account of the Vote "New Home and Colonial Offices," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., }
29 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 6.

NEW HOME AND COLONIAL OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 603*l.* 17*s.* 4*d.*

	£.	s.	d.
Grant - - - - -	2,250	-	-
Expenditure - - - - -	1,646	2	8
Surplus - - - - -	£. 603	17	4

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 7.

SHERIFF COURT HOUSES, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SHERIFF COURT HOUSES, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works - - - - -	1,209 - -	2,015 18 8	- - -	806 18 8
B.—Maintenance of Court Houses - - - - -	7,229 - -	6,011 18 11	2,217 1 1	—
£.	8,438 - -	7,027 17 7	2,217 1 1	806 18 8
Deduct Deficit - - - - -			806 18 8	
Net Surplus to be surrendered - - £.			1,410 2 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	15 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	235 4 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Payments were made in respect of Expenditure upon Courts provided for in Votes of previous years, but not in 1877-8.
 - B.—The accounts are not, in the case of some Counties, rendered with regularity.
- Attention has been called in previous Accounts to the circumstances which occasion these Variations.

EXTRA RECEIPTS.—The variation is due to the Receipt of the Government moiety of the proceeds of the old Sheriff Court at Tain. The Board had no means of knowing that it would be received during the year.

The Surplus of 1,629 l. 5 s. 11 d., shown on the Account of the Vote "Sheriff Court Houses, Scotland," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
30 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 7.

SHERIFF COURT HOUSES, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Head A., "New Excess Works."

2. The Net Surplus is, as shown by the Account, 1,410 *l.* 2 *s.* 5 *d.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	8,438	-	-
Expenditure - - - - -	7,027	17	7
Net Surplus - - -	£. 1,410	2	5

STATEMENT OF NEW WORKS—1877-8.

Section.		Vote.	EXPENDITURE.	BALANCES.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
1	Kirkwall - - - - -	1,209	- - -	1,209 - -	-
1A	Aberdeen - - - - -	-	1,625 15 10	- -	1,625 15 10
1B	Glasgow - - - - -	-	54 14 6	- -	54 14 6
1c	Stirling - - - - -	-	53 19 2	- -	53 19 2
1D	Tain - - - - -	-	281 9 2	- -	281 9 2
		£. 1,209	2,015 18 8	1,209 - -	2,015 18 8

Her Majesty's Office of Works, &c., }
29 November 1878.

A. B. Mitford,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 8.

REVENUE DEPARTMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REVENUE DEPARTMENT BUILDINGS, GREAT BRITAIN, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.			EXPENDITURE.			Expenditure, compared with Grant.					
							Less than Granted.			More than Granted.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.	£.	s.	d.
CUSTOMS BUILDINGS:												
A.—Maintenance and Repairs - - - -	6,081	-	-	5,123	4	10	957	15	2	—	—	—
B.—Furniture - - - - -	1,521	-	-	1,382	11	3	138	8	9	—	—	—
C.—Rents, Insurance, Tithe, and Rent-charge -	12,904	-	-	12,897	13	11	6	6	1	—	—	—
D.—Fuel, Light and Water - - - - -	5,787	-	-	5,635	17	6	151	2	6	—	—	—
E.—Protection of London Custom House from Fire -	550	-	-	533	12	-	16	8	-	—	—	—
INLAND REVENUE BUILDINGS:												
F.—Maintenance and Repairs - - - - -	1,747	-	-	1,068	8	9	678	11	3	—	—	—
G.—Furniture - - - - -	708	-	-	384	16	7	323	3	5	—	—	—
H.—Rents - - - - -	26	-	-	25	6	-	-	14	-	—	—	—
I.—Fuel, &c. - - - - -	1,660	-	-	1,192	13	5	467	6	7	—	—	—
POST OFFICE BUILDINGS:												
J.—New Works and Alterations - - - - -	55,774	-	-	22,567	14	6	33,206	5	6	—	—	—
K.—Maintenance and Repairs - - - - -	38,994	-	-	54,171	-	9	-	-	-	15,177	-	9
L.—Furniture - - - - -	4,111	-	-	4,052	1	1	58	18	11	—	—	—
M.—Fuel, &c. - - - - -	4,110	-	-	3,515	1	3	594	18	9	—	—	—
N.—Fixing and Repairing Pillar Letter Boxes -	2,695	-	-	2,227	14	3	467	5	9	—	—	—
O.—Supply and Repair of Apparatus for the Exchange of Mail Bags by Railway - - - - -	5,500	-	-	3,792	9	4	1,707	10	8	—	—	—
P.—Rents, &c. - - - - -	19	-	-	18	14	6	-	15	6	—	—	—
POST OFFICE TELEGRAPH BUILDINGS:												
Q.—New Works and Alterations - - - - -	27,099	-	-	13,142	1	8	13,956	18	4	—	—	—
R.—Maintenance and Repairs - - - - -	21,988	-	-	16,350	17	5	5,637	2	7	—	—	—
S.—Furniture - - - - -	2,092	-	-	1,294	3	9	797	16	3	—	—	—
T.—Fuel, &c. - - - - -	2,375	-	-	1,901	5	6	473	14	6	—	—	—
£.	195,741	-	-	151,276	18	3	59,841	2	6	15,177	-	9
Deduct Deficit - - - - -							15,177	-	9			
Net Surplus to be surrendered - - - £.							44,464	1	9			

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
700 - -

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer. - - - 1,630 8 2*

* Besides this amount the sum of 4,935 l. 10 s. was realised from the Sale of Customs Buildings, and paid over to the Exchequer by the Commissioners of Customs.

Amount realised by the Customs in the Year 1877-78 by the sale of Premises :

						Accountant General's Office, Custom House, 29 October 1878.					
						£.	s.	d.			
May 1877 :	Sale of West Wall of Custom House Quay	-	-	-	-	335	10	-			
" "	Sale of Custom House, Port Glasgow	-	-	-	-	2,100	-	-			
June "	Sale of Tobacco Warehouse, Leith	-	-	-	-	2,500	-	-			
£.						4,935	10	-			

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The service was not transferred to the Office of Works until after the Estimates were prepared. During the first year the proceedings of the Board in regard to works were necessarily of a tentative character.

B.—Casual difference between Estimate and Expenditure.

C.— Ditto - - - ditto.

D.— Ditto - - - ditto.

E.— Ditto - - - ditto.

F.—It was found necessary to postpone a large amount of external painting.

G.—The Expenditure was over-estimated.

H.—Votes of Parliament are not taken for fractions of a pound.

I.—The consumption of Coal was less than usual, and the price was low.

J.—Owing to difficulties in the conveyance of the Sites of the new Post Offices at Blackburn, Durham, St. Helens, Stockton-on-Tees, Oxford, Cardiff, Southampton, Swansea, Reading, and other places for which provision was made, the works were either not commenced during the year, or but little progress was made with the same. The works at the Glasgow Post Office, moreover, were delayed owing to bad weather and to a strike at the stone quarry.

K.—This exceeding is attributable to the growing requirements of the Postal Service.

L.—Casual difference between Estimate and Expenditure.

M.—The consumption of coal was less than usual and the price was low.

N.—It was deemed desirable to postpone until later in the year a considerable amount of painting for which provision was made.

O.—Improvements were effected in the mailbag apparatus, in consequence of which the cost of repairs has been sensibly diminished.

P.—Votes of Parliament are not taken for fractions of a pound.

Q.—The explanation of the variation on Sub-Head J. is applicable to this Sub-Head.

R.—The Expenditure was over-estimated.

S.— Ditto - - - ditto.

T.—The price of coals was lowered, and the consumption was less than usual.

EXTRA RECEIPTS.—The Extra Receipts were under-estimated.

The Surplus of 23,770 *l.* 17 *s.* 1 *d.*, shown on the Account of the Vote "Post Office and Inland Revenue Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., }
30 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL:

1. THERE is an Expenditure in excess of the Estimate under Sub-Head K, "Main- Excess.
tenance and Repairs," Post Office Buildings.

2. The Net Surplus is, as shown by the Account, 44,464 *l.* 1 *s.* 9 *d.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	195,741	-	-
Expenditure - - - - -	151,276	18	3
Net Surplus - - -	£. 44,464	1	9

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS—*continued.*

POST OFFICES—NEW WORKS, 1877-78.

Section.	BUILDINGS.	Vote.	EXPENDITURE.	BALANCES.	
				Unexpended.	Excess.
			£. s. d.	£. s. d.	£. s. d.
A.	New Post Office Savings Bank -	15,000	1,935 5 9	13,064 14 3	—
B.	Bow - - - - -	840	136 16 10	703 3 2	—
C.	Upper Norwood - - - -	230	357 15 8	- - -	127 15 8
D.	Stoke Newington - - - -	900	1,267 12 6	- - -	367 12 6
Improved Accommodation at sundry Offices in London E.	General Post Office, West Adelaide- street, Strand - - - -	2,500	31 14 10	1,878 3 8	—
	Battersea - - - - -		461 10 7		
	Holloway, Giesbach-road - -		11 3 1		
	Notting-hill - - - - -		85 6 6		
	Rotherhithe - - - - -		30 5 9		
	Walham Green - - - - -		1 6 7		
F.	Blackburn - - - - -	4,000	- - -	4,000 - -	—
G.	Barnaley - - - - -	2,000	- - -	2,000 - -	—
H.	Cardiff - - - - -	—	—	—	—
H. 1	Cheltenham - - - - -	-	169 6 8	- - -	169 6 8
I.	Durham - - - - -	2,000	- - -	2,000 - -	—
J.	Gravesend - - - - -	500	678 7 10	- - -	178 7 10
K.	Glasgow - - - - -	9,460	6,278 17 6	3,181 2 6	—
L.	Great Grimsby - - - - -	1,800	1,556 - -	244 - -	—
M.	Hull - - - - -	2,500	2,252 2 5	247 17 7	—
N.	Lowestoft - - - - -	150	244 1 2	- - -	94 1
O.	Oldham - - - - -	1,200	916 17 1	283 2 11	—
P.	Oxford - - - - -	3,000	- - -	3,000 - -	—
Q.	Reading - - - - -	4,000	163 5 6	3,836 14 6	—
R.	Rochester - - - - -	300	199 14 8	100 5 4	—
S.	Rotherham - - - - -	480	460 14 -	19 6 -	—
S. 1	Shrewsbury - - - - -	-	57 13 -	- - -	57 13 -
T.	St. Helens - - - - -	3,000	10 12 5	2,969 7 7	—
U.	Stockport - - - - -	2,158	1,944 4 5	213 15 7	—
V.	Stockton-on-Tees - - - -	2,000	668 13 6	1,331 6 6	—
W.	Swindon - - - - -	100	153 - 9	- - -	53 - 9
X.	Warrington - - - - -	1,156	1,224 6 1	- - -	68 6 1
Improved Accommodation at sundry Country Offices. Z.	Brighton - - - - -	2,500	241 13 4	1,229 9 7	—
	Bristol - - - - -		413 6 6		
	Carmarthen - - - - -		- - -		
	Coventry - - - - -		192 7 8		
	Croydon - - - - -		70 - -		
	Doncaster - - - - -		5 13 1		
	Leeds - - - - -		28 8 6		
	Liverpool - - - - -		- - -		
	Middlesbrough - - - - -		119 5 10		
	Newcastle-on-Tyne - - - -		114 5 8		
	Newport (Monmouth) - - - -		- - -		
	Norwich - - - - -		68 11 -		
	Stockton-on-Tees - - - -		16 18 10		
	Wick - - - - -		- - -		
		61,774			
Deduct for Works which may not be carried out during the Year		6,000			
£.		55,774	22,567 14 6	40,322 9 2	1,116 3 8

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 8.—REVENUE DEPARTMENT BUILDINGS—*continued.*

TELEGRAPH OFFICES.—NEW WORKS, 1877-78.

Section.	BUILDINGS.	Vote.	EXPENDITURE.	BALANCES.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
A.	New Post Office Savings Banks -	-	-	-	-
B.	Bow - - - - -	-	-	-	-
C.	Upper Norwood - - - - -	-	-	-	-
D.	Stoke Newington - - - - -	-	-	-	-
E.	General Post Office, West	2,500	420 4 6	2,047 14 2	-
	Adelaide street, Strand		31 14 9		
	Battersea - - - - -		-		
	Holloway, Giesbach-road		-		
	Notting Hill - - - - -		-		
	Rotherhithe - - - - -		-		
	Walham Green - - - - -		- 6 7		
F.	Blackburn - - - - -	1,000	-	1,000 - -	-
G.	Barnsley - - - - -	500	-	500 - -	-
H.	Cardiff - - - - -	1,500	270 - -	1,230 - -	-
H. 1	Cheltenham - - - - -	-	84 13 4	- - -	84 13 4
I.	Durham - - - - -	1,000	-	1,000 - -	-
J.	Gravesend - - - - -	250	135 13 6	114 6 6	-
K.	Glasgow - - - - -	9,459	6,278 17 6	3,180 2 6	-
L.	Great Grimsby - - - - -	300	-	300 - -	-
M.	Hull - - - - -	1,570	1,751 13 -	- - -	181 13 -
N.	Lowestoft - - - - -	150	122 - 6	27 19 6	-
O.	Oldham - - - - -	800	550 2 3	249 17 9	-
P.	Oxford - - - - -	2,000	-	2,000 - -	-
Q.	Reading - - - - -	2,000	116 12 6	1,883 7 6	-
R.	Rochester - - - - -	50	49 18 8	- 1 4	-
S.	Rotherham - - - - -	120	130 2 5	- - -	10 2 5
S. 1	Shrewsbury - - - - -	-	57 13 -	- - -	57 13 -
T.	St. Helens - - - - -	1,400	-	1,400 - -	-
U.	Stockport - - - - -	1,000	883 14 8	116 5 4	-
V.	Stockton-on-Tees - - - - -	1,000	334 6 9	665 13 3	-
W.	Swindon - - - - -	-	-	-	-
X.	Warrington - - - - -	1,000	734 11 7	265 8 5	-
Z.	Brighton - - - - -	2,500	-	1,310 3 10	-
	Bristol - - - - -		-		
	Carmarthen - - - - -		44 10 8		
	Coventry - - - - -		303 8 -		
	Croydon - - - - -		-		
	Doncaster - - - - -		83 6 1		
	Leeds - - - - -		28 8 5		
	Liverpool - - - - -		34 - 10		
	Middlesbrough - - - - -		41 5 8		
	Newcastle-on-Tyne - - - - -		-		
	Newport (Monmouth) - - - - -		601 5 -		
	Norwich - - - - -		-		
	Stockton-on-Tees - - - - -		40 19 6		
	Wick - - - - -		12 12 -		
		30,099			
Deducted for Works which may not be carried out during the year - - -		3,000			
		£.	27,099	13,142 1 8	17,291 - 1
					334 1 9

A. B. Mitford,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 9.

BRITISH MUSEUM BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH MUSEUM BUILDINGS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs - - - - -	7,106 - -	6,717 14 2	388 5 10	—
B.—Rents - - - - -	270 - -	270 - -	—	—
C.—Supply of Water - - - - -	275 - -	308 14 7	- - -	33 14 7
D.—Fuel and Light - - - - -	1,675 - -	1,447 1 7	227 18 5	—
E.—Contingencies - - - - -	11 - -	- - -	11 - -	—
£.	9,337 - -	8,743 10 4	627 4 3	33 14 7
Deduct Deficit - - - - -			33 14 7	
Net Surplus to be surrendered - - - £.			593 9 8	
				£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -				2 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -				21 11 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—It was necessary to postpone some of the painting work for which provision had been made.

B.—No variation.

C.—The consumption of water was greater than usual, owing to an underground leakage, which continued unobserved for some time.

D.—The consumption of coal and gas is liable to considerable variation according to circumstances; it was smaller than usual in 1877-78, and the price of coal was moreover low.

E.—From the nature of this grant the Expenditure is necessarily uncertain.

EXTRA RECEIPTS.—The Extra Receipts were considerably in excess of those of previous years, in consequence of the sale of some old materials.

The Surplus of 1,353 l. 6 s. 6 d., shown on the Account of the Vote "British Museum Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
27 November 1878.

A. B. Milford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 9.

BRITISH MUSEUM BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Head C., "Supply of Excess. Water."

2. The Net Surplus is, as shown by the Account, 593*l.* 9*s.* 8*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	9,337	-	-
Expenditure - - - - -	8,743	10	4
Net Surplus - - -	£. 593	9	8

STATEMENT OF NEW WORKS—1877-8.

Section.		Vote.	Expenditure.	Balances.			
				Unexpended.		Excess.	
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
A 2	Additional Exhibition Rooms, &c. - -	5,000	4,083 8 2	916 11 10		-	

Her Majesty's Office of Works, &c.,
28 November 1878.

A. B. Mitford,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 10.

COUNTY COURTS BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS BUILDINGS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works, Additions and Purchases - -	17,175 - -	6,143 12 1	11,031 7 11	—
B.—Alterations, Maintenance, and Repairs - -	5,500 - -	5,120 18 7	379 1 5	—
C.—Rents and Insurances - - - - -	14,630 - -	13,940 7 7	680 12 5	—
D.—Payments to Caretakers - - - - -	6,250 - -	6,023 4 7	226 15 5	—
E.—Furniture - - - - -	1,000 - -	1,015 8 10	- -	15 8 10
F.—Fuel, Light, &c. - - - - -	3,750 - -	3,490 4 10	259 15 2	—
	£. 48,305 - -	35,742 16 6	12,577 12 4	15 8 10
Deduct Deficit - - - - -			15 8 10	
Net Surplus to be surrendered - - £.			12,562 3 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - -	850 - -
	893 17 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The new building at Liverpool was not commenced, and the Expenditure at Manchester and Sunderland was less than had been anticipated.
 B.—Casual difference between Estimate and Expenditure.
 C.— Ditto - - - ditto - - - ditto.
 D.— Ditto - - - ditto - - - ditto.
 E.—Unforeseen Expenditure was incurred in fitting up an office at Neath on the appointment of a new Registrar.
 F.—Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS.—Casual difference between Estimate and Receipts.

The Surplus of 15,337 *l.* 5 *s.* 11 *d.*, shown on the Account of the Vote "County Courts Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., }
 29 November 1878.

A. B. Mitford,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

Examined,
 H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 10.

COUNTY COURTS BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Head E., Excess.
"Furniture."

2. The Net Surplus is, as shown by the Account, 12,562*l.* 3*s.* 6*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	48,305	-	-
Expenditure - - - - -	35,742	16	6
Net Surplus - - -	£. 12,562	3	6

STATEMENT OF NEW WORKS.—1877-8.

Section.		Vote.	Expenditure.	Balances.			
				Unexpended.		Excess.	
		£.	£. s. d.	£.	s. d.	£.	s. d.
A.	Bradford - - - - -	1,200	1,181 15 1	18	4 11	—	—
B.	Liverpool - - - - -	10,000	1 10 -	9,998	10 -	—	—
C.	Manchester - - - - -	3,705	3,158 12 9	546	7 3	—	—
D.	Sunderland - - - - -	2,270	1,298 11 3	971	8 9	—	—
D 1.	Carmarthen - - - - -	-	503 3 -	-	- -	503	3 -
		£. 17,175	6,143 12 1	11,534	10 11	503	3 -

Her Majesty's Office of Works, &c., }
29 November 1878.

A. B. Milford,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 11.

SCIENCE AND ART DEPARTMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART DEPARTMENT BUILDINGS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Buildings at South Kensington - -	8,656 - -	3,880 18 5	4,777 1 7	—
B.—Maintenance - - - - -	2,870 - -	1,367 17 4	1,502 2 8	—
C.—Rents - - - - -	1,116 - -	1,109 8 2	5 16 10	—
D.—Supply of Water - - - - -	21 - -	23 13 -	- -	2 13 -
	£. 12,664 - -	6,381 11 11	6,285 1 1	2 13 -
Deduct Deficit - - - - -			2 13 -	
Net Surplus to be surrendered - - - £.			6,282 8 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
	Nil.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - -	42 11 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The state of the wall did not allow of Mr. Leighton's decoration being proceeded with during the year, and the progress made with the other works was not so great as had been anticipated.

B.—Various works of painting at South Kensington and the decoration of the Geological Museum were not executed; the amount required for the general maintenance of the buildings was, moreover, less than was anticipated.

C.—Casual difference between Estimate and Expenditure.

D.— Ditto - - - ditto - - - ditto.

EXTRA RECEIPTS.—£.42 of this amount were received for bills of quantities of the new building, a receipt which had not been foreseen.

The Surplus of 1,633*l.* 3*s.* 6*d.*, shown on the Account of the Vote "Science and Art Department Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
27 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 11.

SCIENCE AND ART DEPARTMENT BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Head D., "Supply of Water." Excess.

2. A Statement prepared by the Accounting Officer showing the Expenditure as compared with the Estimate for "New Buildings," Sub-Head A., is annexed, from which it will be seen that less than half the amount voted has been expended. New Works.

3. The Net Surplus is, as shown by the Account, 6,282*l.* 8*s.* 1*d.*

Net Surplus.

	<i>£.</i>	<i>s.</i>	<i>d.</i>
Grant - - - - -	12,664	-	-
Expenditure - - - - -	6,381	11	11
Net Surplus - - -	<i>£.</i> 6,282	8	1

STATEMENT OF NEW WORKS—1877-8.

Section.		Vote.	Expenditure.	Balances.			
				Unexpended.		Excess.	
			<i>£.</i> <i>s.</i> <i>d.</i>	<i>£.</i> <i>s.</i> <i>d.</i>		<i>£.</i> <i>s.</i> <i>d.</i>	
A.	Enlargement of Sketch by Mr. Leighton -	1,000	- - -	1,000	- -	-	-
B.	Works of Internal Decoration - - -	1,390	1,231 7 8	169 12 4	-	-	-
C.	Erection of an Art Library, &c. - -	5,000	1,863 2 6	3,136 17 6	-	-	-
D.	Extra Works on New Buildings at South Kensington - - - - -	1,268	796 8 3	481 11 9	-	-	-
	TOTAL - - - <i>£.</i>	8,658	3,880 18 5	4,777 1 7	-	-	-

Her Majesty's Office of Works, &c.,
28 November 1878.

A. B. Mitford,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 12.

SURVEYS OF THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SURVEYS of the UNITED KINGDOM, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pay and Extra, Pay of, and Allowances to, Staff - - - - -	6,768 - -	6,776 18 9	- - -	8 18 9
B.—Extra Pay and Allowance to Non-Commissioned Officers and Sappers - - - - -	16,550 - -	14,246 9 2	2,303 10 10	- - -
C.—Pay, &c. of Civil Assistants, Meresmen, and Labourers - - - - -	96,142 - -	93,406 4 8	2,735 15 4	- - -
D.—Travelling Expenses - - - - -	2,590 - -	2,952 12 10	- - -	362 12 10
E.—Fuel, Light, &c. - - - - -	1,350 - -	1,897 10 2	- - -	47 10 2
F.—Stores - - - - -	6,000 - -	4,792 1 9	1,207 18 3	- - -
G.—Contingencies - - - - -	4,100 - -	3,938 16 1	161 3 11	- - -
	£. 133,500 - -	127,510 8 5	6,408 8 4	418 16 9
			418 16 9	
			5,989 11 7	
Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. 22,000				
Amount of Extra Receipts -	£. s. d. 18,976 15 7	Amounts written off as irrecoverable—	£. s. d.	£. s. d.
		Due from W. Cobb for tracings -	5 - -	
		Balance of debt of C. Bedford, map agent, the creditors having accepted 5 s. in the pound - -	1 12 3	
				6 12 3
		Amount realised and paid over to the Exchequer -		18,970 3 4
	£. 18,976 15 7		£. 18,976 15 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This exceeding is due to changes in the Staff.
 B.—The force of Non-commissioned Officers and Sappers was below its strength, it having been found impossible to fill up the vacancies caused by the discharge of time-served men.
 C.—The variation arises from the retirement and removal of several of the Assistants, and from fewer Meresmen and Labourers having been required than was anticipated.
 D. and E.—Casual difference between Estimate and Expenditure.
 F.—Owing to the approaching completion of the Survey of Scotland, it was found unnecessary to supply the usual quantities of Camp Equipage.
 G.—Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS.—The amount received from the Landed Estates Court, Ireland, was less than was anticipated.

The Surplus of 5,957*l.* 17*s.* 1*d.*, shown on the Account of the Vote, "Surveys of the United Kingdom," for the year ended the 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
 29 November 1878.

A. B. Mitford,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

Examined,
 H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued*.

VOTE 12.

SURVEYS OF THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate, under Sub-Heads A., D., Excess. and E.

2. In this Vote provision is made for the "Expense of Maps for the Landed Estates Court, Ireland," the cost of which when recovered is paid over to the Exchequer as an Extra Receipt. The balance outstanding on the 31st of March 1878 was 11,504*l.* 11*s.* 9*d.* This balance is less than the sum outstanding on the previous year, which was 12,846*l.* 0*s.* 6*d.* The balance due from the Commissioners of the Church Temporalities, Ireland, at the same date, was 53*l.* 6*s.* 9*d.*, as compared with 74*l.* 3*s.* 4*d.* on the previous Account. Expense of Maps.

3. Losses of 5*l.* and 1*l.* 12*s.* 3*d.* have accrued through the failure of Agents for the Sale of the Maps published by the Survey Department. These sums have been deducted from the amount of Extra Receipts brought to credit by directions of the Lords Commissioners of Her Majesty's Treasury. Losses through failure of Agents.

4. The Net Surplus is, as shown by the Account, 5,989*l.* 11*s.* 7*d.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	133,500	-	-
Expenditure - - - - -	127,510	8	5
Net Surplus - - -	£. 5,989	11	7

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 13.

HARBOURS, &c. UNDER THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HARBOURS, &c. under the BOARD OF TRADE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Dover - - - - -	7,547 - -	7,525 8 9	21 11 3	—
B.—Holyhead - - - - -	5,743 - -	5,071 9 1	671 10 11	—
C.—Spurn Point Works - - - - -	850 - -	1,169 - 4	- - -	319 - 4
D.—Harwich - - - - -	1,469 - -	1,149 6 1	319 13 11	—
St. Catherine's, Jersey - - - - -	- - -	27 10 3	- - -	27 10 3
	£. 15,609 - -	14,942 14 6	1,012 16 1	346 10 7
Deduct Deficit - - - - -			346 10 7	
Net Surplus to be surrendered - - - £.			666 5 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	4,200 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	4,684 4 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Nil.

B.—The cost of maintenance of works was not so large as was anticipated.

C.—The Deficiency is caused by expenditure in respect of new protective works, which were sanctioned by Treasury Letter of the 17th October 1877.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 13.—HARBOURS, &c. UNDER THE BOARD OF TRADE.

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

D.—The Saving arises mainly through expenditure provided for not coming into course of payment within the financial year.

St. Catherine's, Jersey.—New Sub-Head.—This Sub-Head was opened with sanction of Treasury Letter of 6th May 1878, to meet expenses up to the 9th November 1877, the date of transfer of the Harbour to the States of Jersey.

EXTRA RECEIPTS.—Harbours, 1877–8.

	Amount Estimated.	Amount Yielded.	More than Estimated.	Less than Estimated.	Explanation of Variations.
	£.	£. s. d.	£. s. d.	£. s. d.	
Dover - - - -	1,500	1,632 15 10	132 15 10	- - -	Nil.
Holyhead - - -	2,700	3,051 9 -	351 9 -	- - -	{The increase is partly from dues and partly increased rents received from the London and North Western Railway Companies.
£.	4,200	4,684 4 10	484 4 10	-	

A Grant has been taken for 675 l. 1 s. 6 d., the Deficit shown on the Account of the Vote "Harbours, &c. under the Board of Trade," for the year ended 31st March 1877.

Board of Trade,
30 November 1878. }

Allen Stoneham,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Dover Harbour.—Sub-Head A.—A SUPPLEMENTARY Vote of 5,000 l. was taken Sub-Head A. to repair the damages done to the Government Pier by the storm of 1st January 1877.

This amount, as stated by the Board of Trade in making their application to the Treasury was to be expended as follows: 3,000 l. in building a portion of the west wall, and the remaining 2,000 l. to be applied to the partial recovery of the stone washed away; their Lordships approved of the sum of 5,000 l. to be immediately expended on the Pier being approximately expended, as submitted by the Board of Trade, but the actual appropriation of the amount was as follows:—

	£.	s.	d.
Rebuilding West Wall, and Foreman's Wages - - -	3,752	10	6
Raising debris - - - - -	656	15	-
Rent of Ground during Repairs - - - - -	12	-	-
Replacing and repairing Cranes lost and damaged - -	297	9	6
Other Expenditure provided for and incurred in 1876–7, but not paid till 1877–8 - - - - -	281	5	-
	£. 5,000	-	-

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 13.—HARBOURS, &c. UNDER THE BOARD OF TRADE.

- Sub-Head C.

2. Spurn Point Works.—Sub-Head C.—A Supplementary Vote for 150 *l.* was taken for this service in March 1878, but as there is a Surplus upon the whole Vote, it would not seem to have been required.
The reason apparently for the Supplementary Vote being asked for was that Treasury sanction was given in October 1877 for certain immediate works at Spurn Point, at a cost of 660 *l.*, upon the assurance by the Board of Trade that every endeavour should be made to keep down the expenditure under the Head of Harbours, so as to enable the sum required at Spurn Point to be met out of the Vote without causing an excess thereon, and the Board of Trade in March 1878 estimated the saving on the Vote would be 510 *l.* only; consequently a Vote for 150 *l.* was asked for to meet the difference between 660 *l.* and 150 *l.*
- Sub-Head D.

3. Harwich.—Sub-Head D.—A note on the Account explains that the saving of 319 *l.* 13 *s.* 11 *d.*, under this Sub-Head, “Arises mainly through Expenditure provided for not coming into course of payment within the financial year.” I have, however, to remark that the original Vote for 500 *l.*, and the Supplementary Vote for 969 *l.*, together 1,469 *l.*, would not have met the Expenditure, which amounted in the year to 2,773 *l.* 18 *s.* 9 *d.*, had not the Harbour Dues been brought into the Account.
- Additional Sub-Head.

4. A new Sub-Head.—“St. Catherine’s, Jersey,” has been raised on this Account under the sanction of the Treasury, the occasion for which is explained by a note on the Account.
- Net Surplus.

5. The Net Surplus to be surrendered is, as shown by the Account, 666 *l.* 5 *s.* 6 *d.*

	£.	s.	d.
Grant - - - - -	15,609	-	-
Expenditure - - - - -	14,942	14	6
Net Surplus - - -	£. 666	5	6

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 14.

METROPOLITAN FIRE BRIGADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN FIRE BRIGADE, in the Year ended 31st March 1878.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Metropolitan Fire Brigade - - - - -	10,000 - -	10,000 - -	—		—	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

No variation.

Her Majesty's Office of Works, &c., }
27 November 1878.

A. B. Mitford,
Accounting Officer.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THIS Grant is "in Aid" of the Funds for Establishment and Maintenance of a Fire Brigade, and has been paid to the Metropolitan Board of Works.

	£.
Grant - - - - -	10,000
Expenditure - - - - -	10,000

CIVIL SERVICE ESTIMATES—CLASS I,—continued.

VOTE 15.

RATES ON GOVERNMENT PROPERTY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Excess.
Sub-Head:—

B.—Travelling.

2. The Net Surplus to be surrendered is, as shown by the Account, 17,749 l. 9 s.

Net Surplus.

	£.	s.	d.
Grant - - - - -	203,991	-	-
Expenditure - - - - -	186,241	11	-
Net Surplus - - -	£. 17,749	9	-

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 16.

WELLINGTON MONUMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for WELLINGTON MONUMENT, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Wellington Monument - - - - -	1,051 - -	1,650 10 4	- 9 8	—
Surplus to be surrendered - - - £.			- 9 8	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Votes of Parliament are not taken for fractions of a pound.

The Surplus of 1,151 £., shown on the Account of the Vote "Wellington Monument," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., }
27 November 1878.

A. B. Milford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 16.

WELLINGTON MONUMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS is the final charge in respect of the Wellington Monument. The Expenditure, Final Account. as compared with the Estimate, has been as follows :—

	Original Estimate.			Revised Estimate.			Expenditure.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Cost of the Monument - - - -	14,000	-	-	21,500	-	-	22,121	-	-
Relievi for Panels of Chapel - - -	4,840	-	-	4,840	-	-	4,840	-	-
Decoration of the Chapel, Architect's Com- mission, and Contingencies - - -	1,160	-	-	1,160	-	-	1,038	6	8
£.	20,000	-	-	27,500	-	-	27,999	6	8

Excess of Expenditure over Estimate - - - £. 499. 6. 8.

In addition to this expenditure the sum of 3,309 l. 9 s. 7 d. was expended in preliminary expenses, chiefly for premiums for Models and Designs, and for the exhibition of them.

2. The Surplus is, as shown by the Account, 9 s. 8 d.

Surplus.

	£.	s.	d.
Grant - - - - -	1,651	-	-
Expenditure - - - - -	1,650	10	4
Surplus - - -	£.	9	8

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 17.

NATURAL HISTORY MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NATURAL HISTORY MUSEUM, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Natural History Museum - - - - -	79,000 - -	78,994 8 -	5 12 -	—
		Surplus to be surrendered - - - £.	5 12 -	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Casual difference between Estimate and Expenditure.

The Surplus of 44,840 l. 13 s. 3 d., shown on the Account of the Vote "Natural History Museum," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
27 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 17.

NATURAL HISTORY MUSEUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Estimate for the Year 1877-78 was for 70,000 *l.* A Supplementary Estimate Nature of Vote. was, however, taken for a further sum of 9,000 *l.* The first estimated cost of this work was 350,000 *l.*, but the revised Estimate amounts to 395,000 *l.* The Expenditure to the 31st March 1878 has been 309,835 *l.* 1 *s.* 7 *d.*

2. The Surplus is, as shown by the Account, 5 *l.* 12 *s.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	79,000	-	-
Expenditure - - - - -	78,994	8	-
Surplus - - -	£.	5	12 -

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 18.

METROPOLITAN POLICE COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN POLICE COURTS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works - - - - -	5,000 - -	19 8 -	4,980 12 -	—
B.—Maintenance and Repair of Buildings - -	1,297 - -	1,227 17 8	69 2 4	—
C.—Rents, Insurance, &c. - - - - -	2,888 - -	2,816 5 8	66 14 4	—
D.—Payments to Caretakers - - - - -	475 - -	427 10 -	47 10 -	—
E.—Furniture - - - - -	250 - -	208 11 10	41 8 2	—
F.—Fuel, Light, Water, &c. - - - - -	920 - -	846 4 9	73 15 3	—
Purchase of Site - - - - -	- - -	3,199 15 5	- - -	3,199 15 5
	£. 10,825 - -	8,745 13 4	5,279 2 1	3,199 15 5
Deduct Deficit - - - - -			3,199 15 5	
Net Surplus to be surrendered - - - £.			2,079 6 8	
				£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -				1,000 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -				2,474 2 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Unavoidable delay has arisen in entering into the contract for the erection of the new Police Court and Station in Bow-street.
 B.—Casual difference between Estimate and Expenditure.
 C.—Irregularity of applications by claimants for rent.
 D.—The amount required for payments to caretakers was slightly over-estimated.
 E.—The amount required for Furniture was slightly over-estimated.
 F.—The price of coal during the year was comparatively low, and the quantity consumed was not quite so large as heretofore.

It was not possible to complete the purchase of the whole of the property to be acquired under the Bow-street Police Court Act before the close of the financial year 1876-77, and certain purchase-moneys were therefore charged to this Vote; it also became necessary to acquire some additional property, the cost of which was also charged to this Vote.

EXTRA RECEIPTS were realised from the proceeds of the sale of certain old materials on the site of the proposed new Bow-street Police Court. These proceeds were not included in the estimated amount of Extra Receipts.

The Surplus of 378*l.* 11*s.* 8*d.*, shown on the Account of the Vote "Metropolitan Police Courts," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
 27 November 1878.

A. B. Mitford,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 H. B. Arber.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 18.

METROPOLITAN POLICE COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A NEW Sub-Head has been introduced, under Treasury authority, into this Account, New Sub-Head.
“Purchase of Site.” The Expenditure appears to be for the purchase of remaining
interest in site of Bow-street Police Court and costs.
2. Annexed is a Statement prepared by the Accounting Officer, showing the Expendi- New Works.
ture as compared with the Vote for New Works.
3. The Net Surplus is, as shown by the Account, 2,079 l. 6 s. 8 d. Net Surplus.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	10,825	-	-
Expenditure	-	-	-	-	-	-	-	-	8,745	13	4
Net Surplus									£. 2,079	6	8

STATEMENT OF NEW WORKS—1877-8.

Section.		Vote.	Expenditure.	Balances.	
				Unexpended.	Excess.
		£.	£. s. d.	£. s. d.	£. s. d.
1	Bow-street - - - - -	5,000	19 8 -	4,980 12 -	-

Her Majesty's Office of Works, &c., }
28 November 1878.

A. B. Mitford,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 19.

NEW COURTS OF JUSTICE AND OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW COURTS of JUSTICE and OFFICES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Purchase of Property - - - - -	200 - -	272 18 10	- -	72 18 10
B.—Erection of Building - - - - -	120,000 - -	105,838 15 -	14,161 5 -	—
C.—Tithes, &c. - - - - -	125 - -	95 11 6	29 8 6	—
£.	120,325 - -	106,207 5 4	14,190 13 6	72 18 10
Deduct Deficit - - - - -			72 18 10	
Net Surplus to be surrendered - - £.			14,117 14 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Provision is made in this Sub-Head to meet vendors' costs in connection with application to the Court of Chancery in respect of purchase moneys paid into Court. For such costs it is impossible to estimate with accuracy.
- B.—Less progress than had been anticipated was made with the Buildings during the year 1877-78.
- C.—The amount for Tithes, &c. was over-estimated. A reduction in the amount was made in the Estimate for the ensuing year.

The Surplus of 315*l.* 6*s.* 1*d.*, shown on the Account of the Vote "New Courts of Justice and Offices," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
27 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined.
H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 19.

NEW COURTS OF JUSTICE AND OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Head A., "Purchase Excess. of Property."

2. The Net Surplus is, as shown by the Account, 14,117 *l.* 14 *s.* 8 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	120,325	-	-
Expenditure - - - - -	106,207	5	4
Net Surplus - - -	£. 14,117	14	8

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 20.

NEW PALACE AT WESTMINSTER (ACQUISITION OF LANDS, AND EMBANKMENT).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW PALACE at WESTMINSTER (ACQUISITION of LANDS, and EMBANKMENT), in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Embankment - - - - -	1,082 - -	1,081 5 -	- 15 -	-
Surplus to be surrendered - - £.			- 15 -	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Votes are not taken for fractions of a pound.

The Surplus of 1,041 l. 16 s. 1 d., shown on the Account of the Vote "New Palace at Westminster (Acquisition of Lands, and Embankment)," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
27 November 1878.

A. B. Miford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 20.

NEW PALACE AT WESTMINSTER (ACQUISITION OF LANDS, AND
EMBANKMENT).

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 15 s.

	£.	s.	d.
Grant - - - - -	1,082	-	-
Expenditure - - - - -	1,081	5	-
Surplus - - -	£.	- 15	-

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 20 A.

PUBLIC OFFICES SITE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC OFFICES SITE, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Purchase of Property - - - - -	25,545 - -	25,130 14 7	414 5 5	—
Surplus to be surrendered - - - £.			414 5 5	

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - £. s. d.
2,981 19 10

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The whole of the claims for Costs in connection with the Purchases of the Property for which this Vote was taken were not received in time to admit of their being discharged before the close of the Financial Year.

EXTRA RECEIPTS.—No Estimate of "Extra Receipts" could be furnished.

The Surplus of 37 £. 17 s. 7 d., shown on the Account of the Vote "Public Offices Site," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c., }
28 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 20 A.

PUBLIC OFFICES SITE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE original Estimate was for 16,000 *l.* A Supplementary Estimate was taken for Estimate. in additional sum of 9,545 *l.*

2. The Surplus is, as shown by the Account, 414 *l.* 5 *s.* 5 *d.*

Surplus.

	£.	s.	d.
Grant - - - - -	25,545	-	-
Expenditure - - - - -	25,130	14	7
Surplus - - -	£. 414	5	5

EXTRA RECEIPTS, payable to EXCHEQUER.

3. It appears from the Accounts that these Receipts are the rents of property purchased for the "New Public Offices Sites." The amount received in 1876-77 was 1,256 *l.* 7 *s.* 9 *d.*, as additional purchases were made in February 1877; the rents received in respect of them accounts for the large increase. Extra Receipts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 21.

PUBLIC BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC BUILDINGS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, Compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Purchase of Sites, &c. - - - - -	1,406 - -	2,899 18 4	- - -	1,493 18 4
B.—New Works, &c. - - - - -	62,734 - -	41,102 5 8	21,631 14 4	-
C.—Repairs by Contract - - - - -	44,038 - -	50,435 15 9	- - -	6,397 15 9
D.—Maintenance—Labour - - - - -	24,279 - -	25,181 11 3	- - -	902 11 3
E.—Ditto - Materials, &c. - - - - -	4,989 - -	2,939 15 -	2,049 5 -	-
F.—Furniture - - - - -	9,942 - -	10,042 2 2	- - -	100 2 2
G.—Rent and Insurance - - - - -	8,200 - -	8,492 18 11	- - -	292 18 11
H.—Coals, Candles, &c. - - - - -	11,349 - -	12,341 19 7	- - -	992 19 7
I.—Gas and Water - - - - -	9,520 - -	10,456 15 8	- - -	936 15 8
J.—Contingencies - - - - -	1,180 - -	1,412 18 8	- - -	232 18 8
K.—Phoenix Park School - - - - -	- - -	39 - -	- - -	39 - -
£.	177,637 - -	165,345 1 -	23,680 19 4	11,389 - 4
Deduct Deficit - - - - -			11,389 - 4	
Net Surplus to be surrendered - - - £.			12,291 19 -	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
3,900 - -

Amount of Extra Receipts realised in the Year 1878, and paid over to Exchequer - - - 7,817 3 5*

*The amount realised from Extra Receipts exceeds by 3,917*l.* the Estimate, which did not include the following, viz.:—(1.) Customs Rents recoverable amounting to 2,470*l.*, which were handed over to the Board for collection subsequent to the Estimate being framed. (2.) Sale of Smithfield Prison, 500*l.*, and (3.) A receipt from Registrar of Petty Sessions Clerks for furniture, 450*l.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Additional purchases made during the year with the approval of the Lords of the Treasury.
B.—In explanation of this Saving reference is requested to the detailed Statement appended to this Account showing the Savings and Deficiencies in the several items comprising this Sub-Head.
C.—This Excess is partly attributable to the re-arrangement of Sub-Heads after the Estimate had been submitted on the former basis, as evidenced by the credit in Sub-Head E.—Materials. It further arises from additional works having been undertaken during the year with the sanction of the Treasury, and from the fact that the works of the year were generally in an unusually forward state of progress.
D.—This is due to similar causes to those stated in the preceding.
E.—The Saving in this Sub-Head properly goes in reduction of the Excess under Sub-Head C., for the reason there given.
F.—Covered by an expenditure duly authorised for the purchase of Furniture for the Vice-Regal residences.
G.—Caused by additional rents authorised to be paid during the year, amounting to 222*l.*, and by other rents being more closely paid up.
H.—Excess in a great part caused by the expected reduction in the price of coal, &c. not having been realised.
I.—Estimate proved insufficient in consequence of certain contemplated savings not being realised, and also from supplies having been made to buildings for the first time.
J.—The Board had no sufficient data to guide them in estimating for this Sub-Head, which appears in this Vote for the first time.
K.—New Sub-Head opened for this School in compliance with recommendations of the Public Accounts Committee, 1878.

The Surplus of 18,547*l.* 0*s.* 4*d.*, shown on the Account of the Vote "Public Buildings, Ireland," for the year ended 31st March 1877, has been surrendered.

Office of Public Works, Dublin, }
26 November 1878.

W. B. Soady, Accountant.

J. G. Mc Kerlie, Chairman,
Accounting Officer, Board of Public Works.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 21.—PUBLIC BUILDINGS, IRELAND—*continued.*

SUB-HEAD B.—NEW WORKS AND ALTERATIONS.

STATEMENT showing the Expenditure incurred during the Year ended 31st March 1878, together with the Saving or Excess on each Item of the Vote.

No.	BUILDINGS.	Vote.	Expenditure.	Balances.				EXPLANATIONS AS TO EXPENDITURE.
				Unexpended.		Over-Expended.		
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
1	Coast Guard Buildings, commenced 1874-75.	6,460 - -	8,055 19 1	- - -	- - -	1,595 19 1	- - -	The excess in 1877-8 arises from the insufficiency of the Re-vote taken, the expenditure in 1876-7 having fallen below what was anticipated, the Vote for the year having been 20,530 £., against which there was expended 13,112 £. 13 s. 7 d. only, and the Re-vote taken was insufficient.
2	Ditto - - 1876-77 - -	19,420 - -	5,265 10 10	14,154 9 2	- - -	- - -	- - -	The expenditure delayed chiefly from legal difficulties not anticipated in obtaining sites, and delay in some cases in executing works, in consequence of the difficulties in procuring contractors and tradesmen in the remote districts in which some of these stations are situated.
3	Ballygeary (Rosslare) Coast Guard Station.	435 - -	1,524 4 5	- - -	- - -	1,089 4 5	- - -	The work is of a very technical character, and when the special instructions were received from the Admiralty in 1876, winter had set in, and delayed the works. The total Vote for the two years, 1,919 £., covers the gross expenditure, 1,846 £. 10 s. 2 d.
4	Upper Cove Coast Guard Station -	650 - -	327 2 11	322 17 1	- - -	- - -	- - -	Similar work to that in No. 3 Contract taken too late to make more progress during the year.
5	Sundry Coast Guard Stations -	758 - -	167 6 9	590 13 3	- - -	- - -	- - -	Unforeseen legal and other difficulties prevented some of the contemplated works being undertaken.
6	Royal Hibernian Military School -	480 - -	322 - 9	157 19 3	- - -	- - -	- - -	Unforeseen difficulties delayed the works at the Roman Catholic Chapel, for which a Re-vote has been taken.
7	Royal Hospital, Kilmainham -	400 - -	149 6 -	250 14 -	- - -	- - -	- - -	The work, on further consideration, was carried out in a much less expensive way than first contemplated.
8	Passage East, Customs Station -	35 - -	- - -	35 - -	- - -	- - -	- - -	Work not done in consequence of delay in getting the necessary lease of the site.
9	Howth Telegraph Hut - - -	80 - -	73 15 -	6 5 -	- - -	- - -	- - -	
10	Cork Post Office - - - -	5,000 - -	2,145 15 4	2,854 4 8	- - -	- - -	- - -	Less progress made with the work than was anticipated, in consequence of difficulties experienced in its execution.
11	Law Courts and Offices - -	440 - -	48 18 -	391 2 -	- - -	- - -	- - -	In consultation with the judges, most of the intended works were abandoned.
12	Metropolitan Police Buildings -	460 - -	309 12 2	150 7 10	- - -	- - -	- - -	This covers work at several places, and some of this could not be finished within the year.
13	Constabulary Depot Barrack -	195 - -	172 19 11	22 - 1	- - -	- - -	- - -	Casual Saving.
14	Dunfanaghy Constabulary Barrack	1,158 - -	1,313 1 6	- - -	- - -	155 1 6	- - -	Excess caused by less money being expended in the previous year than was anticipated, the gross Estimate being 2,158 £. against an expenditure of 2,232 £. 3 s. 1 d., the building having cost 74 £. more than was anticipated.
15	Ballyjamesduff - ditto - -	421 - -	300 - -	121 - -	- - -	- - -	- - -	Commencement of work delayed from unforeseen causes; Re-vote taken.
16	Naas - - - ditto - - -	40 - -	40 3 -	- - -	- - -	- 3 -	- - -	
17	Limerick (William-street) Constabulary Barrack.	100 - -	116 18 10	- - -	- - -	16 18 10	- - -	Estimate insufficient.
18	Mountjoy (Male) Prison - -	350 - -	508 1 1	- - -	- - -	158 1 1	- - -	The original design was altered at the request of the Directors after the Estimate was made.
19	Spike Island Prison - - -	240 - -	235 3 1	4 16 11	- - -	- - -	- - -	
	Carried forward - - - £	37,122 - -	21,075 18 8	19,061 9 3	3,015 7 11	- - -	- - -	

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 21.—PUBLIC BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDINGS.	Vote.	Expenditure.	Balances.				EXPLANATIONS AS TO EXPENDITURE.
				Unexpended.		Over-Expended.		
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	Brought forward - - -	37,122 - -	21,075 18 8	19,001 9 3	3,015 7 11			
29	Central Criminal Lunatic Asylum (Dundrum).	125 - -	19 2 6	105 17 6	- - -			The work provided for (the water supply of the institution) is still under consideration.
31	Royal College of Science - -	50 - -	85 5 4	- - -	35 5 4			Estimate insufficient.
	National Education :							
22	Metropolitan Buildings - - -	205 - -	108 17 10	96 2 2	- - -			Legal difficulties prevented part of the proposed work being carried out.
23	Munster Agricultural Model School.	60 - -	- 5 -	59 15 -	- - -			Work postponed for further consideration.
24	Albert Model Farm - - -	120 - -	136 12 6	- - -	16 12 6			Estimate insufficient.
25	Agricultural Model School, Athy -	40 - -	41 1 6	- - -	1 1 6			- ditto.
26	Agricultural Model School, Bailieborough.	130 - -	100 - -	30 - -	- - -			Work not finished.
27	Agricultural Model School, Tervoe	80 - -	- - -	80 - -	- - -			Legal difficulty.
28	Monaghan Model School - - -	150 - -	- - -	150 - -	- - -			Work postponed ; provided for in current year.
29	Ordinary Literary Schools - - -	8,000 - -	7,981 15 10	18 4 2	- - -			
30	Teachers' Residences - - -	5,000 - -	627 12 -	4,372 8 -	- - -			There was no definite knowledge of what advantage would be taken by the managers of vested schools of these new Grants, and the Estimate was approximate.
31	Queen's College, Cork - - -	2,410 - -	2,413 11 5	- - -	3 11 5			Estimate insufficient.
32	Office of Public Works, Dublin -	450 - -	- - -	450 - -	- - -			Work postponed ; provided in current year.
33	Custom House - - -	800 - -	803 12 10	- - -	3 12 10			Estimate insufficient.
34	Ordnance Survey Office, Mountjoy Barracks.	1,262 - -	887 7 4	374 12 8	- - -			Work not as forward as was anticipated.
35	Phoenix Park, Spa Lodge - - -	300 - -	- - -	300 - -	- - -			Work postponed.
36	Kingstown Harbour, Moorings -	200 - -	160 12 11	39 7 1	- - -			Cost of chains less than was anticipated.
37	Ditto - ditto New Buoys -	100 - -	100 - -	- - -	- - -			
38	Howth Harbour - - -	2,250 - -	2,250 - -	- - -	- - -			
39	Fishery Piers - - -	3,850 - -	1,767 1 -	2,082 19 -	- - -			No sufficient progress made in Port Oriel, and Cape Clear Piers, to justify any application of the amounts allocated to them, amounting to 2,000 l.; 500 l. also remained unapplied on account of Bournapeaka Pier. On the other hand additional specified grants were made to Giles Quay and Courtmacsherry Piers on Treasury authority, amounting to 417 l. 14 s. 8 d.
	Kingstown Post Office - - -	- - -	7 12 6	- - -	7 12 6			Works begun under special Treasury sanctions, dated 1st March 1877.
	Baldoye Constabulary Barrack -	- - -	367 - -	- - -	367 - -			Works begun under special Treasury sanctions, dated 9th August 1877.
	Carried forward - - - £.	62,704 - -	38,933 9 2	27,220 14 10	3,450 4 -			

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 21.—PUBLIC BUILDINGS, IRELAND—*continued.*SUB-HEAD B.—NEW WORKS AND ALTERATIONS—*continued.*

No.	BUILDINGS.	Vote.	Expenditure.	Balances.		EXPLANATIONS AS TO EXPENDITURE
				Unexpended.	Over-Expended.	
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	
	Brought forward - - -	62,704 - -	38,933 9 2	27,220 14 10	3,450 4 -	
	Chargeable against Vote 1870-7, and Previous Votes:					
	Costello Bay Coast Guard Station - - -	- - -	3 - -	- - -	3 - -	In all cases of expenditure on previous Votes (except Spike Island Prison) the works were unexpectedly delayed.
	Public Offices Waterford - - -	- - -	11 5 -	- - -	11 5 -	
	Metropolitan Police Buildings - - -	- - -	22 10 9	- - -	22 10 9	
	Dunmanway Model School - - -	- - -	15 14 6	- - -	15 14 6	
	Newtownards - ditto - - -	- - -	5 - -	- - -	5 - -	
	Queen's College, Cork - - -	- - -	15 1 6	- - -	15 1 6	
	Spike Island Prison - - -	- - -	1,848 10 10	- - -	1,848 10 10	Specially authorised by Treasury. This large amount was all Estimated in previous years, as far as as 1873-4 and 1874-5.
	Mountjoy (Female) Prison - - -	- - -	38 15 4	- - -	38 15 4	
	LaTouche's Bank Premises (late) - - -	- - -	208 18 7	- - -	208 18 7	The Estimate for this work was 1,841 <i>l.</i> , against which there has been expended 843 <i>l.</i> 7 <i>s.</i> 1 <i>d.</i>
	Error in total of printed Estimate, page 47.	30 - -	- - -	30 - -	- - -	
	£.	62,734 - -	41,102 5 8	27,250 14 10	5,619 - 6	

Net Saving - - £. 21,631. 14. 4.

£. 21,631. 14. 4.

Office of Public Works, Dublin, }
26 November 1878.W. B. Soady,
Accountant.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 21.

PUBLIC BUILDINGS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has been incurred upon Sub-Heads A., C., D., F., G., H., I., J. Excess.

2. Sub-Head K. This Sub-Head for Expenditure, formerly charged against Sub-Head D., "Labour," was opened in compliance with the directions contained in Treasury Minute of the 25th September 1878. New Sub-Head K.

3. Under the Sub-Head B., "New Works," it has been the practice to make Grants of public money towards the formation and improvement of fishery piers and harbours, under various Acts of Parliament, and on varying conditions. From an inquiry which has this year been made into the amounts expended on each pier, has resulted the discovery of a small payment on account of Spiddle Pier, in excess of the sum authorised by the Act of Parliament under which the Grant in question was made. Sub-Head B., "New Works."

The correspondence, which is appended, between the Commissioners of Works and the Lords Commissioners of the Treasury, will explain the circumstances of the excessive Grant which has been made from the Votes of prior years. A. B. C. D.

4. The Net Surplus is, as shown by the Account, 12,291 *l.* 19 *s.* Net Surplus.

	£.	s.	d.
Grant - - - - -	177,637	-	-
Expenditure - - - - -	165,345	1	-
Net Surplus - - -	£. 12,291	19	-

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

FISHERY PIERS AND HARBOURS.—SPIDDLE PIER, COUNTY GALWAY.

Office of Public Works, Dublin,
31 December 1877.

Sir,

I AM directed to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that the Board having been recently called on by the Comptroller and Auditor General to furnish a statement of expenditure on Fishery Piers and Harbours which have been built by them from time to time with a view to ascertaining whether the powers conferred by the second section of the Act 29 & 30 Vict. c. 45, which limits the Grant to any one work to 7,500 *l.*, have in any instance been exceeded, they think it right at once to bring under their Lordships' notice that, on inquiry, they find that, by direction of the Treasury, in one instance, in compliance with the wish of the Irish Government, viz., in that of Spiddle Pier, in the county of Galway, an excess amounting to 37 *l.* 12 *s.* 2 *d.* beyond the statutable limit was incurred.

The pier referred to, which was commenced in June 1867, was undertaken in anticipation of the usual inquiries, and the completion of proper arrangements, with the object of giving employment to the people of the district, who were then stated to be in a condition of destitution, and which, as usually arises under such circumstances, led to the original Estimate being considerably increased. Thus the original Grant of 6,000 *l.*, sanctioned by their Lordships on 7th June 1867, was supplemented by another Grant of 1,488 *l.* on 15th February 1870, and when finally completed there was still a deficit, the portion of which applicable to Grant amounted to 54 *l.* 11 *s.*, but as 6 *l.* 18 *s.* 10 *d.* was not required, it reduced this grant to 49 *l.* 12 *s.* 2 *d.*, of which 12 *l.* was within the powers of the Act, and 37 *l.* 12 *s.* 2 *d.* beyond it.

The Board can now only conclude that in making the closing application to discharge expenditure actually incurred, and therefore to some extent imperative or beyond their control, the fact that it would exceed the limit was overlooked, otherwise their Lordships' attention would have been directly called to the fact, with the object of obtaining their instructions to the proper course to be followed under the circumstances.

As the case stands, the powers conferred by an Act of Parliament have been exceeded, and the Board would now desire to submit for consideration that to discharge the responsibility they may be authorised to pay the excess in question out of a balance of 561 *l.* 7 *s.* 2 *d.* which the Board hold out of funds which came into their hands under Acts 59 Geo. 3, c. 109 (the original Act for Piers), and 1 Will. 4, c. 54, and is made up of Grant and contribution savings from works and from moneys subscribed by London Relief Committees, and from tolls collected before certain piers were handed over to the county.

The

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*VOTE 21.—PUBLIC BUILDINGS, IRELAND—*continued.*

The Board believe, bearing in mind the composition of this fund, that with their Lordships' sanction, they can apply it to any fishery purpose, and have retained it for that purpose.
If this course be approved, the 37 *l.* 12 *s.* 2 *d.* would be repaid to Her Majesty's Exchequer in adjustment of the erroneous issue.

The Secretary, Treasury, London, S.W.

I have, &c.
(signed) *E. Hornsby*, Secretary.

(B.)

(84-78.)

Gentlemen,
Treasury Chambers, 8 January 1878.
With reference to your report of the 31st ultimo, relating to an excess of expenditure of 37 *l.* 12 *s.* 2 *d.* on Spiddle Pier, in the county of Galway, I am directed by the Lords Commissioners of Her Majesty's Treasury to request that my Lords may be furnished with a detailed account of the fund referred to in your report, amounting to 561 *l.* 7 *s.* 2 *d.*, showing how much of this sum arises from the several sources mentioned in your report, and what are the legal provisions which regulate the application of the several amounts derived from those sources respectively.

The Commissioners of Public Works, Ireland.

I am, &c.
(signed) *Wm. Law.*

(C.)

Office of Public Works, Dublin,
14 January 1878.

Sir,
In reply to Mr. Law's letter of the 8th instant, No 34-78, as to the composition of 561 *l.* 7 *s.* 2 *d.*, I am directed by the Commissioners of Public Works to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that this sum now remains out of transactions which originated with the Act 59 Geo. 3, c. 109, in 1819, which have been conducted by three successive Boards. The moneys issued from the Consolidated Fund between that year and 1835 amounted to 68,062 *l.*, were supplemented by other receipts amounting to 44,371 *l.*, composed of contributions from (1), London Relief Committees, which were specially applied by way of grant; (2), contribution by counties and individuals in aid of works; (3), tolls collected; and (4), repayments by fishermen for loans advanced.

It would be impossible to point out, from accounts extending over such a time, with accuracy the composition of 561 *l.* 7 *s.* 2 *d.* as respects the five various classes including Grant.

If the classification were attempted, much would depend on the view the accountant employed on the duty would take as each case presented itself to him, and in the absence of any defined instructions which it would be difficult to frame, it could not be done at all.

In 1846, it was considered, and reported to the Treasury, that the whole Grant funds were exhausted, but as each case was finally wound up, and the balance carried to one account, this credit was found to remain, and was certainly derived from the sources indicated. When it is understood that the last Grants made to piers under this Act were obtained from savings derived from these sources, the difficulty, or the impossibility, it is believed, of complying with their Lordships' directions will, it is hoped, be appreciated.

The Board is able, however, clearly to state that 135 *l.* 19 *s.* 7 *d.*, part of this amount, were derived from dues which cannot be claimed by the Consolidated Fund, or otherwise, and it is consequently available to any purpose the Board and the Treasury determine to apply it to, and out of this latter sum the Board feel warranted in submitting that the 37 *l.* 12 *s.* 2 *d.* be taken and applied to discharge the excess of Grant given to Spiddle Pier.

As regards the provisions which regulate the Grant proper, portion of this fund, and which if the 135 *l.* 19 *s.* 7 *d.* is taken from it is reduced to 425 *l.* 7 *s.* 7 *d.*, the Board are advised that their powers as to its disposal are, first, special, and second, general, and that under the second head a wide discretion is conferred on them.

The Secretary, Treasury, London, S.W.

I have, &c.
(signed) *E. Hornsby*, Secretary.

(D.)

Gentlemen,
Treasury Chambers, 4 February 1878.
With reference to your Secretary's letter of the 14th ultimo, giving information as to the composition of 561 *l.* 7 *s.* 2 *d.*, part of which you had previously proposed to apply to meet an excess of expenditure on Spiddle Pier, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that they are of opinion that it would not be proper to undo a payment (whether legal or not) which was duly recorded and accounted for in a period the accounts of which are finally closed.

The proper course is, if necessary, to obtain a covering or indemnifying authority for the payment. But the amount is so small, and the inadvertent violation of the law so nominal, that it may be found sufficient merely to inform Parliament of the occurrence through the Public Accounts Committee, as will be done when the Comptroller and Auditor General has reported upon it; and the question as to the need for taking any other steps may be left for the Committee to deal with.

You state that the fund of 561 *l.* 7 *s.* 2 *d.* cannot be claimed by the Consolidated Fund, or otherwise, and is consequently available to any purpose your Board and the Treasury determine to apply it to.

My Lords are of opinion that it is not expedient that public or quasi public moneys should be applied for public objects, except under specific Parliamentary appropriation, and as no claim can arise in respect of this fund, they consider that the proper course will be to pay it into the Exchequer as an Extra Receipt.

The Commissioners of Public Works, Ireland.

I am, &c.
(signed) *Wm. Law.*

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 21 A.

SCIENCE AND ART MUSEUM, DUBLIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DUBLIN MUSEUM OF SCIENCE AND ART, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	
Museum of Science and Art - - - - -	10,200 - -	10,192 19 1	7 - 11	—
		Surplus to be surrendered - - - £.	7 - 11	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Arising from a less sum having been paid for interest than was provided for in the Estimate.

Office of Public Works, }
Dublin, 26 November 1878. }

J. G. McKertie, Chairman,
Accounting Officer, Board of Public Works.
W. B. Soady, Accountant.

I certify that this Account has been examined under my directions, and is correct.

Examined, H. B. Arber. Wm Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 21 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS is an Account of a Sum provided by a Supplementary Estimate (pursuant Nature of Account. to the 5th section of the Act 40 & 41 Vict., Local and Personal, cap. CCXXXIV.) for a Museum of Science and Art in Dublin.
2. The Surplus is, as shown by the Account, 7l. 0 s. 11 d. Surplus.

	£. s. d.
Grant - - - - -	10,200 - -
Expenditure - - - - -	10,192 19 1
Surplus - - - £.	7 - 11

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 22.

L I G H T H O U S E S A B R O A D .

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LIGHTHOUSES ABROAD, in the Year ended 31st March 1878, showing a Surplus upon four Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
MAINTENANCE AND REPAIRS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Bahamas - - - - -	11,600 - -	11,462 2 6	337 17 6	—
B.—Falkland Islands, Cape Pembroke - - -	1,130 - -	1,091 7 3	38 12 9	—
C.—Morocco, Cape Spartel - - - - -	60 - -	57 14 10	2 5 2	—
D.—Sombrero Island - - - - -	1,200 - -	1,118 19 7	81 - 5	—
E.—Inspection of Lighting Apparatus - - -	100 - -	100 - -	—	—
£.	14,290 - -	13,830 4 2		—
Surplus to be surrendered - - - £.			459 15 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	50 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	226 7 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving is caused mainly by certain Lightkeepers' wages not coming into charge within the financial year.

Note.—The principal Lightkeeper at Elbow Cay, received a gratuity of 18 *l.*, with Treasury sanction, for extra duty.

B., C., D., E.,—Nil.

Note.—The Inspector of Lighting Apparatus receives out of the Mercantile Marine Fund, 100 *l.* a year for Inspection of Lighting Apparatus in Ireland. He also receives 300 *l.* as Gas Referee under the City of London Gas Acts, which amount is paid by the Gas Companies.

EXTRA RECEIPTS.—The sale of Stores was greater than was anticipated.

A Grant has been taken for 3,299 *l.* 19 *s.* 7 *d.*, the Deficit shown on the Account of the Vote "Lighthouses Abroad," for the year ended 31st March 1877.

Board of Trade, }
30 November 1878. }

Allen Stoneham,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 22.

LIGHTHOUSES ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Note on the Account, stating the remuneration paid to Professor Tyndall in addition to the amount of 100 *l.* paid to him (Sub-Head E.), for "Inspection of Lighting Apparatus," omits to include the sum of 200 *l.* paid to him out of the Mercantile Marine Fund, as Scientific Adviser to the Corporation of the Trinity House. Additional payment, not noted.

2. It has also not been stated upon the Account that Captain Whatley, R.E., in addition to his Army pay, received as Inspector of Lighthouses at Bahamas, the sum of 299 *l.* 5 *s.*, and Mr. J. Forrest, Senior Commissariat Officer at that Station received, in addition to his pay as Commissariat Officer, the sum of 60 *l.* from the Board of Trade, for his services connected with the Lighthouse Accounts. Other payments not noted.

3. The Surplus to be surrendered is, as shown by the Account, 459 *l.* 15 *s.* 10 *d.* Surplus.

	£.	s.	d.
Grant - - - - -	14,290	-	-
Expenditure - - - - -	13,830	4	2
Surplus - - -	£. 459	15	10

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 23.

BRITISH EMBASSY HOUSES AND CONSULAR AND LEGATION BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH EMBASSY HOUSES and CONSULAR and LEGATION BUILDINGS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—Legation and Consular Buildings, China and Japan - - - - -	16,648 - -	13,429 12 4	3,218 7 8			—		
B.—China Rents - - - - -	2,353 - -	2,061 9 -	298 11 -			—		
C.—British Consulate and Embassy Houses, Constantinople and Therapia - - - - -	4,287 - -	3,883 13 -	403 7 -			—		
D.—British Embassy House, Berlin - - - - -	300 - -	- - -	300 - -			—		
E.—British Legation House, Lisbon - - - - -	625 - -	1,426 9 5*	- - -			801 9 5		
F.—British Legation House, Madrid - - - - -	800 - -	638 15 1	161 4 11			—		
G.—British Embassy House, Paris - - - - -	1,140 - -	3,632 19 4	- - -			2,492 19 4		
H.—British Embassy House, Rome - - - - -	12,000 - -	7,431 14 2	4,568 5 10			—		
I.—Legation Buildings, Teheran - - - - -	1,903 - -	1,490 - 3	412 19 9			—		
K.—British Embassy House, Vienna - - - - -	640 - -	552 4 11	87 15 1			—		
L.—British Legation House, Washington - - - - -	330 - -	310 3 1	19 16 11			—		
M.—Maintenance and Repairs of Consulates - - - - -	150 - -	66 14 9	83 5 3			—		
N.—Miscellaneous Rents - - - - -	5,731 - -	5,522 4 10	208 15 2			—		
Superintendence of Embassy, &c. Buildings in Europe - - - - -	- - -	899 9 1	- - -			899 9 1		
£.	46,907 - -	41,345 9 3	9,755 8 7			4,193 17 10		
Deduct Deficit - - - - -			4,193 17 10					
Net Surplus to be surrendered - - £.			5,561 10 9					

* An allowance of 150 *l.* per annum is made to the Minister at Lisbon, in aid of cost of Furniture and Repair of House, until the Legation can be handed over to him fit for occupation.
The expenditure on Sub-Head E. includes this allowance for one year and a half—225 *l.*

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	1,484	-	-
Amount of Extra Receipts realised in the year 1877–78, and paid over to Exchequer - - - - -	3,756	6	10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Through changes in the Judicial Staff, a portion of the amount provided for rent was not expended, and the general repairs were less costly than was anticipated. Moreover, the salary of the Surveyor in China was provided in this Sub-Head, but, since the date of his appointment as surveyor of Embassy Buildings in Europe, it has been charged to a special Sub-Head.

B.—Casual difference between Estimate and Expenditure.

C.—Provision was made for renewing a boundary wall, but it was found possible to repair the same. Moreover, the repairs of furniture were not so costly as was anticipated.

D.—Provision was made for expenditure contingent upon the renewal of the lease of the Embassy House, but no claim has been received for the same.

E.—It was found necessary to carry out certain pressing works not contemplated when the Estimates were prepared.

F.—In the absence of the Minister, only the more urgent repairs were proceeded with; hence the saving.

G.—It was found necessary to execute certain extensive repairs, renovations, and decorations, which were not contemplated when the Estimates were prepared.

H.—The commencement of these works having been unavoidably delayed, they could not be completed within the financial year; hence the saving.

I.—The same remark applies in regard to the Kenat Works.

K.—Casual difference between Estimate and Expenditure.

L.—Ditto - - ditto - - - ditto.

M.—The Consuls are responsible for the Works, and the Accounts received show less expenditure than was anticipated, especially in regard to Smyrna.

N.—Savings on rate of exchange in regard to rent of Embassy House, St. Petersburg.

See Explanation on Sub-Head A.

CIVIL SERVICE ESTIMATES—CLASS I.—continued.

VOTE 23.—BRITISH EMBASSY HOUSES AND CONSULAR AND LEGATION BUILDINGS—continued.

EXTRA RECEIPTS.—The Amount is greater than was anticipated, owing to the contribution by the Indian Government in aid of rents in China for years 1872–73 to 1875–76 inclusive, having been received during the year.

The Surplus of 10,629 *l.* 0 *s.* 5 *d.*, shown on the Account of the Vote “British Embassy Houses and Consulate and Legation Buildings,” for the year ended 31st March 1877, has been surrendered.

Her Majesty’s Office of Works, &c., }
29 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty’s Exchequer,
and Auditor General of Public Accounts.

VOTE 23.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Heads “E., British Excess. Legation House, Lisbon,” and “G., British Embassy House, Paris.”
2. A new Sub-Head has been opened under the sanction of the Treasury, “Superin- Additional Sub- tendence of Embassy, &c., Buildings in Europe.” Head.
3. Sub-Head E.—The actual amount paid to Her Majesty’s Minister at Lisbon, in aid Sub-Head E. of the cost of furniture and repairs, has been 292 *l.* 5 *s.* 1 *d.*, being 67 *l.* 5 *s.* 1 *d.* in excess of the amount stated in the note.
4. “Sub-Head C., British Consulate and Embassy Houses, Constantinople and Sub-Head C. Therapia.” Under this Sub-Head is charged a sum of 6 *l.* 18 *s.* 1 *d.*, being the balance of amount of loss consequent on fraud of a late Clerk of the Works at Constantinople. This sum, with the amount charged in the Account for 1876–7, makes a total loss of P. P. 24, 1878. 728 *l.* 2 *s.* 8 *d.*
5. The Net Surplus is, as shown by the Account, 5,561 *l.* 10 *s.* 9 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	46,907	-	-
Expenditure - - - - -	41,345	9	3
Net Surplus - - -	£. 5,561	10	9

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class I. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Surplus on all the Votes of this Class amounts to 125,831 *l.* 6 *s.* 1 *d.*

S T A T E M E N T.

No. of Vote.	S E R V I C E.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Royal Palaces - - - - -	38,505	38,409 15 4	95 4 8	—	1,700 - -	1,667 7 10
1A	Marlborough House - - - - -	4,100	4,096 14 11	3 5 1	—	—	24 13 11
2	Royal Parks and Pleasure Gardens - -	124,097	123,990 - 9	106 19 3	—	5,500 - -	6,862 1 1
3	Public Buildings - - - - -	127,437	127,107 15 5	329 4 7	—	5,000 - -	5,378 6 4
4	Furniture of Public Offices - - - - -	16,290	16,275 13 8	14 6 4	—	100 - -	240 7 2
5	Houses of Parliament - - - - -	34,275	34,252 15 6	22 4 6	—	100 - -	147 12 10
6	New Home and Colonial Offices - - -	2,250	1,546 2 8	603 17 4	—	—	—
7	Sheriff Court Houses, Scotland - - -	8,438	7,027 17 7	1,410 2 5	—	15 - -	235 4 8
8	Revenue Department Buildings, Great Britain	195,741	151,276 18 3	44,464 1 9	—	700 - -	1,630 8 2
9	British Museum Buildings - - - - -	9,337	8,743 10 4	593 9 8	—	2 - -	21 11 1
10	County Courts Buildings - - - - -	48,305	35,742 16 6	12,562 3 6	—	850 - -	893 17 3
11	Science and Art Department Buildings -	12,664	6,381 11 11	6,282 8 1	—	—	42 11 -
12	Surveys of the United Kingdom - - -	133,500	127,510 8 5	5,989 11 7	—	22,000 - -	18,970 3 4
13	Harbours, &c., under the Board of Trade -	15,609	14,942 14 6	666 5 6	—	4,200 - -	4,684 4 10
14	Metropolitan Fire Brigade - - - - -	10,000	10,000 - -	—	—	—	—
15	Rates on Government Property - - -	203,991	186,241 11 -	17,749 9 -	—	—	—
16	Wellington Monument - - - - -	1,651	1,650 10 4	- 9 8	—	—	—
17	Natural History Museum - - - - -	79,000	78,994 8 -	5 12 -	—	—	—
18	Metropolitan Police Courts - - - - -	10,825	8,745 13 4	2,079 6 8	—	1,000 - -	2,474 2 5
19	New Courts of Justice and Offices - - -	120,325	106,207 5 4	14,117 14 8	—	—	—
20	New Palace at Westminster, Acquisition of Lands and Embankment - - - - -	1,082	1,081 5 -	- 15 -	—	—	—
20A	Public Offices Site - - - - -	25,545	25,130 14 7	414 5 5	—	—	2,931 19 10
20B	Clockmill Estate - - - - -	18,569	18,568 17 1	- 2 11	—	—	26 3 -
21	Public Buildings, Ireland - - - - -	177,637	165,345 1 -	12,291 19 -	—	3,900 - -	7,817 3 5
21A	Science and Art Museum, Dublin - - -	10,200	10,192 19 1	7 - 11	—	—	—
22	Lighthouses Abroad - - - - -	14,290	13,830 4 2	459 15 10	—	50 - -	226 7 11
23	British Embassy Houses, and Consular and Legation Buildings - - - - -	46,907	41,345 9 3	5,561 10 9	—	1,484 - -	3,756 6 10
	TOTAL - - £.	1,490,570	1,364,738 13 11	125,831 6 1	—	46,601 - -	58,030 12 11
SURPLUS - - - £. 125,831. 6. 1.						More than Estimated	£. 11,429. 12. 11.

Exchequer and Audit Department,
15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1877-78.

CLASS II.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION
ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE
ESTIMATES, CLASS II., for the Year ended the 31st of March 1878;
prepared and submitted for the Information of the House of Commons, in
pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 1.
HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSE of LORDS OFFICES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
DEPARTMENT OF THE LORD CHANCELLOR:				
A.—Salaries - - - - -	5,545 - -	5,545 - -	—	—
DEPARTMENT OF THE CHAIRMAN OF COM- MITTEES:				
B.—Salaries - - - - -	4,900 - -	4,900 - -	—	—
DEPARTMENT OF THE CLERK OF THE PAR- LIAMENTS:				
C.—Salaries, Wages, and Allowances - - -	22,559 - -	21,804 10 7	754 9 5	—
D.—Incidental Expenses - - - - -	550 - -	394 16 5	155 3 7	—
DEPARTMENT OF THE GENTLEMAN USHER OF THE BLACK ROD:				
E.—Salaries, Wages, and Allowances - - -	6,279 - -	6,298 17 4	- - -	14 17 4
F.—Incidental Expenses - - - - -	310 - -	305 - 3	4 19 9	—
LIBRARIAN'S DEPARTMENT:				
G.—Salaries and Wages - - - - -	1,610 - -	1,710 - -	- - -	100 - -
H.—Incidental Expenses - - - - -	170 - -	101 14 10	68 5 2	—
DEPARTMENT OF THE LORD GREAT CHAM- BERLAIN:				
I.—Salaries - - - - -	1,730 - -	1,656 19 -	73 1 -	—
K.—Incidental Expenses - - - - -	100 - -	39 13 10	60 6 2	—
CONTINGENT EXPENSES OF THE HOUSE OF LORDS:				
L.—Witnesses attending Committees - - -	550 - -	598 11 7	- - -	48 11 7
M.—Shorthand Writers - - - - -	600 - -	1,096 13 3	- - -	496 13 3
N.—Miscellaneous Expenses - - - - -	650 - -	466 15 -	183 5 -	—
£.	45,553 - -	44,913 12 1	1,299 10 1	660 2 2
Deduct Deficit - - - - -			660 2 2	
Net Surplus to be surrendered - - - £.			639 7 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
	28,000 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -	32,439 - 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Savings arising from vacancies caused by the death of a Senior Clerk, and the retirement of a Clerk; and from the charges for Copyists being below the Estimate.

D.—Savings arising mainly in consequence of the Post Office undertaking the free delivery of the House of Lords Minutes, &c.

E.—Deficiency, arising from an increase in the salary of a Principal Doorkeeper, modified by savings arising in the intervals between vacancies in and appointments to Messengerships.

F.—Slight casual savings.

G.—Deficiency caused by increase of salary of the Deputy Librarian.

H.—Savings arising from the charges being below the Estimate.

I.—Savings arising from the employment of Servants at weekly wages, in lieu of Housemaids at higher annual salaries.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 1.—HOUSE OF LORDS OFFICES—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

K.—Savings arising mainly from the printing hitherto charged to this Sub-Head being now undertaken by Her Majesty's Stationery Office.

L.—Deficiency caused by the lengthened inquiry of the Select Committee on Intemperance.

M.—Deficiency caused partly as stated under the previous Sub-Head, and partly by the increase in Judicial Proceedings.

N.—Savings arising from the charges being below the Estimate.

Under this Sub-Head, three Clerks, whose salaries are provided under Sub-Head C., received payments, one of 150 *l.* 10 *s.* for compiling General Index to House of Lords Journals, and two of 54 *l.* and 30 *l.* respectively, for preparing Indices to Reports of Select Committees.

EXTRA RECEIPTS.—Increase in this item caused by a larger amount of Judicial and Private Business than had been estimated.

The Surplus of 1,781 *l.* 18 *s.* 10 *d.*, shown on the Account of the Vote "House of Lords Offices," for the year ended 31st March 1877, has been surrendered.

House of Lords, }
22 August 1878. }

William Rose,
Cler. Parliamentor., Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 1.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub- Heads:— Excess.

DEPARTMENT OF THE GENTLEMAN USHER:

E.—Salaries.

DEPARTMENT OF THE LIBRARIAN:

G.—Salaries.

CONTINGENT EXPENSES OF THE HOUSE OF LORDS:

L.—Witnesses attending Committees.

M.—Shorthand Writers.

2. Sub-Head C.—There being no note of the fact in the Account, nor in the Estimate, it is to be observed that a Clerk in the Department of the Clerk of the Parliaments has received from the Civil Service Commission during the year 1877-78, in addition to his salary in the House of Lords Offices, the sum of 28 *l.* 18 *s.* for services rendered as an Assistant Examiner, which sum has been defrayed out of the Vote for "Civil Service Commission." Sub-Head C.

3. The Net Surplus to be surrendered is, as shown by the Account, 639 *l.* 7 *s.* 11 *d.* Net Surplus.

								£.	s.	d.
Grant	-	-	-	-	-	-	-	45,553	-	-
Expenditure	-	-	-	-	-	-	-	44,913	12	1
Net Surplus	-	-	-	-	-	-	-	£.	639	7 11

EXTRA RECEIPTS, payable to EXCHEQUER.

4. The Amount of Extra Receipts realised in the year 1877-78 was 34,245 *l.* 8 *s.* 7 *d.*, but the amount paid over to the Exchequer was 32,439 *l.* 0 *s.* 7 *d.* only, as stated in the Account. A sum of 1,806 *l.* 8 *s.* was deducted from the amount realised to provide for payment of Superannuation Allowances, in excess of the interest on the invested Fee Fund. (See Finance Accounts, P.P. 346, Session 1878, page 29.) Extra Receipts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 2.

HOUSE OF COMMONS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSE OF COMMONS OFFICES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHAIRMAN OF COMMITTEE OF WAYS AND MEANS, &c.:				
A.—Salary - - - - -	2,500 - -	2,500 - -	—	—
DEPARTMENT OF THE CLERK OF THE HOUSE:				
B.—Salaries and Allowances - - - - -	24,166 - -	24,008 8 2	157 11 10	—
C.—Incidental Expenses - - - - -	50 - -	41 2 4	8 17 8	—
DEPARTMENT OF THE SPEAKER:				
D.—Salaries and Allowances - - - - -	9,305 - -	9,055 - -	250 - -	—
E.—Delivery of Votes and Parliamentary Papers -	820 - -	904 16 7	- -	84 16 7
DEPARTMENT OF THE SERJEANT-AT-ARMS:				
F.—Salaries, Wages, and Allowances - - - - -	8,666 - -	8,688 18 3	- -	22 18 3
G.—Incidental Expenses - - - - -	300 - -	258 1 6	41 18 6	—
H.—Witnesses and other Committee Expenses -	1,000 - -	1,105 16 11	- -	105 16 11
I.—Shorthand Writers - - - - -	2,300 - -	2,600 12 6	- -	300 12 6
K.—Miscellaneous Expenses - - - - -	580 - -	526 3 -	58 17 -	—
£.	49,687 - -	49,688 19 3	512 5 -	514 4 3
Deduct Surplus - - - - -				512 5 -
Net Deficit to be voted - - - £.				1 19 3
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			35,000 - -	
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - -			34,918 19 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Saving caused by the charge for copying being less than estimated. The Clerk of the House received 200*L.* as Secretary to the Commissioners of the Caledonian Canal, payable from the funds of the Canal.

C.—Over-estimated.

D.—The office of Clerk to the Counsel to the Speaker was vacant.

E.—The area over which the deliveries at the residences of Honourable Members extends is constantly increasing, which necessitates the employment of extra porters.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 2.—HOUSE OF COMMONS OFFICES—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

F.—Excess caused by Parliament having met three weeks earlier than usual.

G.—The charge for Messengers' Journeys was less than estimated; this charge cannot be accurately estimated.

H. and I.—From the nature of these charges they cannot be accurately estimated.

K.—The charge for postage was less than estimated.

The Surplus of 1,627 *l.* 7 *s.* 2 *d.*, shown on the Account of the Vote "House of Commons Offices," for the year ended 31st March 1877, has been surrendered.

House of Commons, }
12 August 1878. }

H. Brand, Speaker.
Wm. Rose, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Excess.
Sub-Heads:—

DEPARTMENT OF THE SPEAKER:

E.—Delivery of Votes and Parliamentary Papers.

DEPARTMENT OF THE SERJEANT-AT-ARMS:

F.—Salaries, Wages, and Allowances.

H.—Witnesses and other Committee Expenses.

I.—Shorthand Writers.

2. The Net Deficit to be voted is, as shown by the Account, 1 *l.* 19 *s.* 3 *d.*

Net Deficit,

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	49,687	-	-
Expenditure	-	-	-	-	-	-	-	-	49,688	19	3
Net Deficit	-	-	-	-	-	-	-	-	£.	1	19 3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 3.

TREASURY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
TREASURY:				
A.—Salaries, Wages, and Allowances - - -	51,151 - -	50,708 - 5	447 19 7	—
B.—Travelling Expenses - - - - -	850 - -	805 15 5	44 4 7	—
C.—Incidental Expenses - - - - -	300 - -	288 9 4	11 10 8	—
OFFICE OF PARLIAMENTARY COUNSEL:				
D.—Salaries and Wages - - - - -	5,636 - -	5,600 17 8	35 2 4	—
E.—Fees to Counsel - - - - -	2,000 - -	2,582 5 6	17 14 6	—
F.—Incidental Expenses - - - - -	15 - -	13 1 7	1 18 5	—
ENQUIRY AS TO NATIONAL SCHOOL TEACHERS, IRELAND:				
G.—Travelling Expenses - - - - -	- -	8 10 3	- -	8 10 3
	£. 60,552 - -	60,002 - 2	558 10 1	8 10 3
Deduct Deficit - - - - -			8 10 3	
Net Surplus to be surrendered - - £.			549 19 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus arises from the fact that a vacancy on the Establishment was not filled up immediately, and that a Supplementary Clerkship was not filled up at all.

B., C., E., F.—The services to which these Sub-Heads refer do not admit of exact estimate.

D.—The expenses for copying and for services of a menial kind did not amount to so much as had been anticipated.

G.—This Sub-Head, which was not contemplated when the Estimate was framed, contains the expense to date of an Enquiry instituted by Government with the view of preparing an "Experience Table" of the Lives and Careers of the National School Teachers, Ireland.

The Surplus of 386*l.* 0*s.* 1 *d.*, shown on the Account of the Vote "Treasury," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 3.

TREASURY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A NEW Sub-Head,—G., "Travelling Expenses," has been opened in connection with the "Enquiry as to National School Teachers, Ireland." Additional Sub-Head.

2. The Net Surplus to be surrendered is, as shown by the Account, 549*l.* 19*s.* 10*d.* Net Surplus.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	60,552	-	-
Expenditure	-	-	-	-	-	-	-	-	60,002	-	2
Net Surplus - - -									£.	549	19 10.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.

HOME OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOME OFFICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
HOME OFFICE:				
A.—Salaries, Wages, and Allowances - - -	26,647 - -	26,274 18 1	372 1 11.	—
B.—Queen's Messengers - - - - -	300 - -	386 7 6	- - -	86 7 6
C.—Special Inquiries - - - - -	300 - -	1,648 15 1	- - -	1,348 15 1
D.—Pedlars' and Chimney Sweepers' Certificates -	247 - -	247 4 10	- - -	- 4 10
E.—Incidental Expenses - - - - -	200 - -	204 5 9	- - -	4 5 9
INSPECTION OF FACTORIES AND WORKSHOPS:				
F.—Salaries - - - - -	21,335 - -	20,446 2 10	888 17 2	—
G.—Travelling, &c. - - - - -	5,500 - -	5,454 17 -	45 3 -	—
H.—Fees to Surgeons - - - - -	1,400 - -	1,219 - -	181 - -	—
I.—Costs of Prosecutions - - - - -	175 - -	78 18 9	96 1 3	—
K.—Incidental Expenses - - - - -	275 - -	239 19 -	35 1 -	—
INSPECTION OF EXPLOSIVES:				
L.—Salaries - - - - -	1,800 - -	1,802 2 -	- - -	2 2 -
M.—Travelling - - - - -	450 - -	554 19 -	- - -	104 19 -
N.—Analysis - - - - -	120 - -	183 5 10	- - -	63 5 10
O.—Costs of Prosecutions, Arbitrations, and Inquiries	150 - -	15 16 6	134 3 6	—
P.—Incidental Expenses - - - - -	30 - -	15 12 6	14 7 6	—
INSPECTION OF MINES:				
Q.—Salaries - - - - -	14,799 - -	14,799 - 4	- - -	- - 4
R.—Travelling - - - - -	7,800 - -	7,976 12 11	- - -	176 12 11
S.—Costs of Prosecutions and Arbitrations - -	600 - -	795 4 2	- - -	195 4 2
T.—Incidental Expenses - - - - -	500 - -	538 3 6	- - -	38 3 6
BOARDS OF EXAMINATION OF MANAGERS OF COAL MINES:				
U.—Salaries of Secretaries - - - - -	180 - -	180 - -	—	—
V.—Travelling Expenses of Members of the Board - - - - -	350 - -	273 - -	77 - -	—
W.—Salaries of Examiners - - - - -	360 - -	360 - -	—	—
X.—Travelling Expenses of Examiners - -	180 - -	180 - -	—	—
Carried forward - - - £.	83,698 - -	83,874 5 7	1,843 15 4	2,020 - 11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	83,698 - -	83,874 5 7	1,843 15 4	2,020 - 11
BOARDS OF EXAMINATION OF MANAGERS OF COAL MINES— <i>continued.</i>				
Y.—Expenses of Examinations in Ireland - -	80 - -	10 - -	70 - -	—
Z.—Advertisements - - - - -	130 - -	119 - 3	10 19 9	—
A. 1.—Hire of Rooms - - - - -	40 - -	32 11 6	7 8 6	—
B. 1.—Furniture - - - - -	10 - -	- - -	10 - -	—
C. 1.—Incidental Expenses - - - - -	15 - -	11 4 8	3 15 4	—
INSPECTORS AND COMMISSIONERS OF FISHERIES:				
D. 1.—Salaries - - - - -	2,200 - -	2,060 - -	140 - -	—
E. 1.—Travelling - - - - -	350 - -	266 15 9	83 4 3	—
F. 1.—Incidental Expenses - - - - -	75 - -	31 - 8	43 19 4	—
INSPECTION OF BURIAL GROUNDS:				
G. 1.—Salaries - - - - -	850 - -	844 4 -	5 16 -	—
H. 1.—Travelling - - - - -	225 - -	215 7 -	9 13 -	—
I. 1.—Incidental Expenses - - - - -	3 - -	- 3 -	2 17 -	—
INSPECTION OF PRISONS:				
K. 1.—Salaries - - - - -	1,500 - -	1,043 9 7	456 10 5	—
L. 1.—Travelling - - - - -	300 - -	303 13 5	- - -	3 13 5
M. 1.—Incidental Expenses - - - - -	2 - -	- 15 2	1 4 10	—
INSPECTOR UNDER CRUELTY TO ANIMALS ACT, 1876:				
N. 1.—Salary - - - - -	105 - -	223 7 -	- - -	118 7 -
£.	89,583 - -	89,085 17 7	2,689 3 9	2,142 1 4
Deduct Deficit - - - - -			2,142 1 4	
Net Surplus to be surrendered - - - £.			547 2 5	

£. s. d.

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 2,900 - -

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 2,306 1 1

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 4.—HOME OFFICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—During the year a Clerk received 400 *l.* a year resigned. This place was filled by a Lower Division Clerk. A saving of 80 *l.* was also effected owing to the resignation of a Senior Queen's Messenger.

B.—An under-estimate.

C.—The number of inquiries held during the year was very large, amongst the most expensive were the Christ's Hospital, the Bath Bridge Accident, the Scotch Herring and Deep Sea Fisheries, the Blantyre Colliery Explosion, and other similar inquiries.

D.—A fractional difference.

E.—A casual variation between Expenditure and Grant.

F.—Mr. Baker, one of the Inspectors, and Captain Patrick, an Assistant Inspector, resigned during the year, and the vacancies were filled by officers receiving less salary. Two officers were also granted sick-leave, one on half-pay, the other without pay.

G.—A casual difference.

H.—The number of Accidents reported during the year was 6,129, a slight decrease as compared with previous years.

I.—For the three previous years (on which the Estimate was based), the average costs of prosecutions was 162 *l.*

K.—Incidental expenses are always variable.

L.—A fee of 2 *l.* 2 *s.* was paid for a translation.

M.—The Inspectors visited every Factory and Magazine licensed by the Secretary of State, and this caused the Expenditure to be larger than usual.

N.—The large Expenditure was caused by the very great number of samples of dynamite requiring analysis. The dynamite stored in nearly all the magazines was found to be in a very impure state, and the matter was investigated.

O.—The Treasury Solicitor defrayed out of the Vote for Law Charges the costs of all prosecutions.

P.—The Expenditure was considerably lower than in former years.

Q.—A casual difference.

R.—A slight under-estimate.

S.—The sum of 795 *l.* 4 *s.* 2 *d.* does not represent the total Expenditure for the year 1877–78, as two heavy bills did not come in course of payment prior to 31st March 1878. The large Expenditure is accounted for by the cost of numerous inquiries into the competency of managers, under the 32nd Section of 35 & 36 Vict. c. 76, which were not anticipated when the Estimate was framed.

T.—A casual variation.

V.—The meetings of the Boards were fewer than had been anticipated.

Y.—No Examination having been held in Ireland, the only expense which was paid was the Secretary's Gratuity.

Z.—An over-estimate.

A. 1.—An over-estimate.

B. 1.—No Furniture was required during the year.

C. 1.—A slight over-estimate.

D. 1.—The Scotch Fishery Commissioners' Fees amounted to 10 *l.* more than the Estimate; on the other hand, the sum of 150 *l.* voted for Special Inquiries was not expended, the expenses of the Scotch Herring Fishery Inquiry having been changed to Sub-Head C.

E. 1.—The expenses of the English Inspectors amounted to 69 *l.* 14 *s.* 1 *d.*, and of the Scotch Commissioner to 13 *l.* 10 *s.* 2 *d.* less than the Estimate, the former saving is partly accounted for owing to the employment of the two Inspectors upon the Scotch Herring Inquiry.

F. 1.—An over-estimate.

G. 1., H. 1., I. 1.—Casual variation.

K. 1.—One of the Inspectors was appointed on the 22nd August 1878, a Commissioner under the Prisons, Scotland, Act, and his salary as Inspector ceased from that date.

L. 1., M. 1.—Casual variation.

N. 1.—The Inspector's salary for 17 months, came in course of payment during the year; the rate of salary was also increased in November 1877, and a second Inspector was engaged for special service.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 4.—HOME OFFICE—continued.

EXCHEQUER EXTRA RECEIPTS.

	£.	s.	d.		£.	s.	d.
The Estimate was for Home Office Fees on instruments of appointment	-	-	-	-	1,200	-	-
Fines and Penalties	-	-	-	-	1,700	-	-
					£. 2,900	-	-
The actual amounts received have been as under—	£.	s.	d.		£.	s.	d.
Home Office Fees on instruments of appointment	-	-	-	-	688	2	-
Factory Act.—Fines and Penalties	-	-	-	-	691	9	7
Coal Mine, Metalliferous Mine Acts.—Fines and Penalties	-	-	-	-	622	14	-
Explosives Act.—Fines and Penalties	-	-	-	£. 287 13 6			
Ditto - - - Forfeited Explosives sold	-	-	-	13 10 -			
Ditto - - - Repayment, Expenses, Section 26	-	-	-	1 10 6			
Ditto - - - Unclaimed Fee	-	-	-	1 - -			
				803 14 -			
					1,617	17	7
Disallowance in the 1876-77 Accounts	-	-	-	-	-	1	6
					£.	2,306	1 1

From this statement it will be seen that the Home Office Fees have not realised the amount anticipated. They are a fluctuating source of revenue.

The Surplus of 395*l.* 2*s.* 9*d.*, shown on the Account of the Vote "Home Office," for the year ended 31st March 1877, has been surrendered.

Home Office, }
21 November 1878.

Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.

HOME OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

HOME OFFICE:
B. Queen's Messengers.
C. Special Inquiries.
D. Pedlars' and Chimney Sweepers' Certificates.
E. Incidental Expenses.

INSPECTION OF EXPLOSIVES:
L. Salaries.
M. Travelling.
N. Analyses.

INSPECTION OF MINES:
Q. Salaries.
R. Travelling.
S. Costs of Prosecutions and Arbitrations.
T. Incidental Expenses.

INSPECTION OF PRISONS:
L. 1. Travelling.
INSPECTOR UNDER CRUELTY TO ANIMALS ACT, 1876.
N. 1. Salary.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 547 l. 2 s. 5 d.

	£.	s.	d.
Grant - - - - -	89,583	-	-
Expenditure - - - - -	89,035	17	7
Net Surplus - - -	£. 547	2	5

The following additional Payments have been made to Officers of the Home Office during the Year ended 31 March 1878.

Name.	Office.	Amount.	REMARKS.
		£. s. d.	
C. E. Fryer -	Inspector's Clerk -	20 - -	Remuneration for acting as clerk to the Crab and Lobster Inquiry Commissioners.
C. Burrows -	Home Office Senior Porter.	{ 4 10 - 2 13 6 }	Extra remuneration for acting as substitute during the illness of the Office Keeper.
T. E. Wales -	Coal Mine Inspector	50 - -	An acknowledgement on the part of Her Majesty's Government of Mr. Wales' gallantry and special services in the case of the Tynewydd Colliery Inundation Accident.
Major A. Ford -	Explosive Inspector -	70 - -	Fees as Examiner in Artillery.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 5.

FOREIGN OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the FOREIGN OFFICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	45,122 - -	44,633 6 11	488 13 1	—
B.—Messengers' Salaries - - -	6,580 - -	6,680 - -	- - -	100 - -
C.—Ditto - Travelling Expenses - - -	10,500 - -	12,574 7 4	- - -	2,074 7 4
D.—Telegraph Expenses - - -	10,000 - -	5,644 12 4	4,355 7 8	—
E.—Incidental Expenses - - -	900 - -	870 10 11	29 9 1	—
	£. 73,102 - -	70,402 17 6	4,873 9 10	2,174 7 4
Deduct Deficit - - - - -			2,174 7 4	
Net Surplus to be surrendered - - - £.			2,699 2 6	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1877-78, and paid over to the Exchequer - 649 12 -

Note.—The following extra allowances were made to members of the Foreign Office during the year, and were paid from the Diplomatic Vote:

	£.	s.	d.
Gratuity to a senior clerk for service with Lord Rosslyn's Mission to Madrid - - -	200	-	-
Gratuity to an assistant clerk for service with the Duke of Abercorn's Mission to Rome - - -	200	-	-
Gratuity to a senior clerk in connection with the French Commercial Treaty - - -	200	-	-
Gratuity to a second class junior clerk in connection with the French Commercial Treaty - - -	100	-	-
Allowance to a second class junior clerk for knowledge of the Persian language - - -	102	15	6
From the Foreign Office Vote:			
Allowance to a temporary clerk for extra work in the Librarian's Department - - -	23	1	6
Allowance to a senior clerk for extra work in the Turkish Department - - -	100	-	-
Allowance to a senior clerk for extra work in the Turkish Department - - -	80	-	-
Allowance to a first class junior clerk for extra work in the Turkish Department - - -	60	-	-
Allowance to a second class junior clerk for extra work in the Turkish Department - - -	40	-	-

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Caused by the retirement of a Senior Clerk and a Temporary Clerk in the Librarian's Department.
 B.—The salary of a Foreign Service Messenger, which did not come in course of payment in 1876-77, has fallen on this year's account.
 C.—Occasioned by the state of affairs in Turkey, which increased the number of Foreign Journeys.
 D.—The heavy expenditure anticipated under this heading has to a great extent fallen on the year 1878-79, which will exhibit a Deficit, and this Surplus will therefore have to be re-voted.
 E.—The expenditure for Stamps on Passports was less than was anticipated.

The Surplus of 373*l.* 6*s.* 11*d.*, shown on the Account of the Vote "Foreign Office," for the year ended 31st March 1877, has been surrendered.

Foreign Office, }
 30 November 1878. }

F. B. Alston,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 5.

FOREIGN OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE has been an excess of Expenditure over the sums granted under Sub-Heads B. and C.

Position of Assistant Under Secretary.

2. Sub-Head A.—The position of the Assistant Under Secretary, as regards the provisions of the Superannuation Act (1859), and the Order in Council of 4th June 1870, is still unsettled, as will be seen from the annexed correspondence.

A. B. C. D.

Extra Receipts.

3. Sub-Head E.—The explanation given by the Accounting Officer of the variation between the Expenditure and the Grant under this Sub-Head, applies equally to the difference between the estimated and actual amount of the Exchequer Extra Receipts.

Net Surplus.

4. The Net Surplus to be surrendered is, as shown by the Account, 2,699 *l.* 2 *s.* 6 *d.*

	£.	s.	d.
Grant - - - - -	73,102	-	-
Expenditure - - - - -	70,402	17	6
Net Surplus - - -	£. 2,699	2	6

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Exchequer and Audit Department,
5 April 1877.

Sir,
THE attention of the Comptroller and Auditor General having been called to the first payment of salary to Sir Julian Pauncefote as Assistant Under Secretary of State in the Foreign Office, in support of which the Treasury Letter of 18th July 1876, assigning an annual salary of 1,500 *l.* per annum to the post is the only authority furnished, I am directed to request you will lay before the Earl of Derby the difficulties which in face of the stringent language of the Order in Council of 4th June, and still more so that of 27 sect. of the Superannuation Act of 1859, arise in passing the present payment, and will subsequently be an obstacle to admitting Sir Julian Pauncefote's claim to a superannuation allowance, unless steps are taken to bring the post in question within the scope of the 4th section of the Superannuation Act, or of the terms of the Order in Council.

F. B. Alston, Esq., Foreign Office.

I have, &c.
(signed) *H. Treherne.*

(B.)

Foreign Office, 9 May 1877.

Sir,
I am directed by the Earl of Derby to state to you, in reply to Mr. Treherne's letter of the 5th ultimo, that the difficulties to which reference is made in regard to the payment of the salary assigned to Sir Julian Pauncefote, and of his claim to a superannuation allowance, are still under the consideration of this office in communication with the Board of Treasury, and that Lord Derby will not fail to inform you of the measures which it may be decided to take in order to place these matters on a more satisfactory footing.

The Comptroller and Auditor General.

I am, &c.
(signed) *Tenterden.*

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 5.—FOREIGN OFFICE—*continued.*

(C.)

Exchequer and Audit Department,
16 December 1878.

Sir,
WITH reference to Lord Tenterden's letter of 9th May 1877, and previous correspondence on the subject of the position as regards salary and superannuation of Sir Julian Pauncefote as Assistant Under Secretary of State, I am directed by the Comptroller and Auditor General to inquire whether the correspondence then proceeding between the Foreign Office and the Treasury has been brought to a conclusion, and in that case I am to request that you will move the Marquess of Salisbury to furnish the Comptroller and Auditor General with the decision arrived at.

F. B. Alston, Esq., Foreign Office.

I have, &c.
(signed) *H. Treherne.*

(D.)

Foreign Office, 24 December 1878.

Sir,
In reply to Mr. Treherne's letter of the 16th instant, I am directed by the Marquess of Salisbury to state to you that his Lordship is still in communication with the Board of Treasury as regards Sir Julian Pauncefote's position as Assistant Under Secretary of State for Foreign Affairs.

The Comptroller and Auditor General.

I am, &c.
(signed) *F. B. Alston.*

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 6.

COLONIAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to pay the Salaries and Expenses of the Department of Her Majesty's SECRETARY of STATE for the COLONIES, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	33,335 - -	33,237 19 1	97 - 11	—
B.—Telegrams - - - - -	2,575 - -	2,482 7 9	92 12 3	—
C.—Incidental Expenses - - - - -	650 - -	597 4 5	52 15 7	—
£.	36,560 - -	36,317 11 3		—
Surplus to be surrendered - - - £.			242 8 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
Nil.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - - 7 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is mainly ascribable to the fact that the office of Parliamentary Under Secretary was unfilled for a short period, and that two of the Second Class Clerks, whose salaries had been provided from 1st April, were not appointed till a few weeks later. There was a Supplementary Estimate in this case.

B. and C.—There were small Supplementary Estimates in these cases; but, as the result showed, the additional amounts were not needed.

EXCHEQUER EXTRA RECEIPTS, 7s. 2d.—This small receipt was not foreseen when the Estimate was framed.

“Notes of Extra Remuneration.”

The officer who was Private Secretary to the Secretary of State till 3rd February 1878, on a salary of 300*l.* per annum, received also from Army Funds Regimental Pay, as Lieutenant in the Royal Engineers, at 7*s.* 10*d.* per diem. The officer who succeeded him, at the same rate of salary, drew also from Naval Funds pay as Second Class Clerk at the Admiralty at 385*l.* per annum, with an abatement at 5*s.* per day for the pay of a Writer employed in his absence.

One of the Second Class Clerks, whose Colonial Office salary in 1877-78 was 400*l.*, received also 46*l.* 13*s.* 4*d.* as Private Secretary to the Chief Secretary for Ireland, from the Vote for the Chief Secretary for Ireland Offices.

One of the Assistant Clerks, First Class, whose salary on 31st March 1878 was at the rate of 265*l.* per annum, received also from Indian Funds 38*l.* per annum, being the uncommuted balance of a pension granted on the abolition of the “Indian Navy.”

The extra Porter, who receives 21*s.* a week and 5*s.* for every attendance on Sundays, &c., has also a Naval Pension of 36*l.* 2*s.* per annum.

The Labourer who attends to the lift, &c., at 26*s.* a week, received also a Naval Pension of 18*l.* 5*s.* per annum.

A Grant has been taken for 36*l.* 12*s.* 6*d.*, the Deficit shown on the Account of the Vote “Colonial Office,” for the year ended 31st March 1877.

Colonial Office, }
22 November 1878.]

M. E. Hicks Beach.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 6.

COLONIAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Office of Under Secretary of State has been placed under Schedule B. of the Order in Council of June 1870, by Treasury Warrant, issued under the 4th Section of the Superannuation Act of 1859, but the requirements of the Order have not been fulfilled as regards Assistant Under Secretaries.

A correspondence, dating from November 1876, has taken place between my department and the Colonial Office on the subject, and I have been informed, under date of 24th December last, that the matter is still under the consideration of the Lords of the Treasury and the Secretary of State.

At present, therefore, these appointments have not due authorisation, and it is to be observed, that unless the requirements of this Order are carried out, an obstacle would be found in the 27th Section of the Superannuation Act of 1859, to the granting of pensions to persons who have filled the office of Assistant Under Secretary of State.

2. The Surplus to be surrendered is, as shown by the Account, 242 *l.* 8 *s.* 9 *d.*

								£.	s.	d.
Grant	-	:	-	-	-	-	-	36,560	-	-
Expenditure	-	-	-	-	-	-	-	36,317	11	3
Surplus								£.	242	8 9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 7

PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PRIVY COUNCIL OFFICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
PRIVY COUNCIL OFFICE :				
A.—Salaries and Wages* - - - - -	13,409 - -	13,161 4 10	247 15 2	—
B.—Incidental Expenses - - - - -	800 - -	684 6 4	115 13 8	—
C.—Expenses under Pharmacy Act - - -	150 - -	94 10 -	55 10 -	—
QUARANTINE EXPENSES :				
D.—Salaries and Wages - - - - -	2,369 - -	1,854 9 11	514 16 1	—
E.—Incidental Expenses - - - - -	500 - -	1,121 2 5	- - -	621 2 5
F.—Expenses of Receiving Ships - - -	100 - -	- - -	100 - -	—
VETERINARY DEPARTMENT :				
G.—Salaries - - - - -	16,941 - -	15,684 15 10	1,256 4 2	—
H.—Travelling Expenses - - - - -	4,000 - -	1,993 16 2	2,006 3 10	—
I.—Incidental Expenses - - - - -	3,450 - -	2,129 19 7	1,320 - 5	—
K.—Advances for Compensation† - - -	5,000 - -	3,587 15 3	1,412 4 9	—
£.	46,719 - -	40,312 - 4	7,028 2 1	621 2 5
Deduct Deficit - - - - -			621 2 5	
Net Surplus to be surrendered - - - £.			6,406 19 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -	2,300 - -
	1,807 17 -

* One of the Senior Clerks receives 17 s. pay, and 3 s. command money, per diem, during training, as Lieutenant Colonel of Militia.

† In addition to the sum charged to this Sub-Head, the Owners of Slaughtered Cattle received a sum of 2,318 l. 19 s. 9 d. in respect of the proceeds of the Sale of healthy Cattle slaughtered.

CIVIL SERVICE ESTIMATES—CLASS II—*continued.*VOTE 7.—PRIVY COUNCIL OFFICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—One Junior Clerkship vacant; shorthand writing less; fewer attendances of Nautical Assessors and fewer Writers employed than anticipated.

B.—Fewer Special Trains and Expenses of Nautical Assessors and Messengers' bills less than anticipated.

C.—Fewer Examinations attended by the Officers of the Privy Council than estimated for.

D.—Fewer Fees paid to Medical Inspectors than anticipated, there being fewer visits to vessels than expected.

E.—Repayment to Admiralty of a claim for moorings supplied in 1872 to quarantine vessels.

F.—No Expenditure under this Sub-Head.

G. H. I. K.—During the panic on the Outbreak of Cattle Plague in 1877, a Supplementary Vote was asked for. The Expenses under each of these Sub-Heads proved to be considerably less than was anticipated.

EXTRA RECEIPTS.—The arrears of Appeal Cases having ended, the fees were less.

The Surplus of 3,131 *l.* 10 *s.* 4 *d.*, shown on the Account of the Vote "Privy Council Office," for the year ended 31st March 1877, has been surrendered.

21 November 1878.

Herbert M. Sift,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the Sub-Head :— Excess.

QUARANTINE EXPENSES:

E.—Incidental Expenses.

This Excess is caused by a repayment in the year 1877–8 to the Admiralty of a sum of 983 *l.* 16 *s.* 9 *d.* for new moorings supplied in the year 1872 to Quarantine Vessels at the Motherbank. It appears that in December 1873 the Privy Council called the attention of the Admiralty to this outstanding charge, which however was not settled until December 1877.

2. The Net Surplus to be surrendered is, as shown by the Account, 6,406 *l.* 19 *s.* 8 *d.* Net Surplus.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	46,719	-	-
Expenditure	-	-	-	-	-	-	-	-	40,312	-	4
Net Surplus	-	-	-	-	-	-	-	-	£. 6,406	19	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.

BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BOARD OF TRADE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.			More than Granted.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
BOARD OF TRADE:						
A.—Salaries - - - - -	54,534 - -	54,036 11 8	497 8 4		—	
B.—Writers - - - - -	4,000 - -	4,032 9 1	- - -		32 9 1	
C.—Special Services - - - - -	1,260 - -	788 19 1	471 - 11		—	
D.—Travelling - - - - -	2,200 - -	1,400 7 7	799 12 5		—	
E.—Incidental Expenses - - - - -	955 - -	942 12 10	12 7 2		—	
LEGAL BRANCH:						
F.—Salaries - - - - -	3,715 - -	3,711 11 7	3 8 5		—	
G.—Travelling - - - - -	250 - -	41 6 2	208 13 10		—	
H.—Incidental Expenses - - - - -	250 - -	88 13 9	161 6 3		—	
I.—Law Charges - - - - -	18,300 - -	16,662 5 7	1,637 14 5		—	
STANDARDS DEPARTMENT:						
J.—Salaries - - - - -	496 - -	621 16 6	- - -		125 16 6	
K.—Incidental Expenses - - - - -	460 - -	487 13 6	- - -		27 13 6	
GENERAL REGISTER AND RECORD OFFICE OF SHIPPING AND SEAMEN:						
L.—Salaries - - - - -	13,228 - -	12,614 13 6	613 6 6		—	
M.—Writers and Sorters - - - - -	1,260 - -	1,803 16 8	- - -		543 16 8	
N.—Travelling - - - - -	100 - -	64 16 4	35 8 8		—	
O.—Incidental Expenses - - - - -	150 - -	74 3 8	75 16 4		—	
INSPECTORS OF CORN RETURNS:						
P.—Salaries - - - - -	820 - -	774 15 2	45 4 10		—	
Q.—Incidental Expenses - - - - -	270 - -	263 15 8	6 4 4		—	
AGRICULTURAL STATISTICS:						
R.—Remuneration to Officers of Inland Revenue -	11,750 - -	11,776 10 -	- - -		26 10 -	
S.—Expenses of Collection in the Channel Isles and } Isle of Man - - - - -	190 - -	188 8 -	1 12 -		—	
T.—Postage - - - - -	3,300 - -	3,243 3 2	56 16 10		—	
U.—Incidental Expenses - - - - -	250 - -	105 2 5	144 17 7		—	
REGISTRY OF SHIPPING, SHANGHAI:						
V.—Salary of Registrar - - - - -	500 - -	625 - -	- - -		125 - -	
W.—Incidental Expenses - - - - -	100 - -	11 10 4	88 9 8		—	
Carried forward - - - £.	118,338 - -	114,360 2 3	4,859 3 6		881 5 9	

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
Brought forward - - -	118,338 - -	114,860 2 3	4,859 3 6		881 5 9	
SURVEY STAFF:						
X.—Salaries, Wages, and Allowances - - -	47,138 - -	45,884 11 8	1,253 8 4		—	
Y.—Payments to Officers of Customs for measuring Ships and Cargoes before and after official hours - - - - -	200 - -	102 8 11	97 11 1		—	
Z.—Survey in Ports Abroad of Vessels with Grain Cargoes - - - - -	2,500 - -	1,747 17 9	752 2 3		—	
A 1.—Travelling Expenses - - - - -	7,000 - -	6,656 13 2	343 6 10		—	
B 1.—Uniforms of Tapeholders, &c. - - -	230 - -	218 3 -	11 17 -		—	
C 1.—Rent of Offices - - - - -	2,000 - -	1,958 5 8	41 14 4		—	
D 1.—Furniture and Repairs - - - - -	500 - -	966 19 9	- - -		466 19 9	
E 1.—Fuel and Light - - - - -	200 - -	203 15 8	- - -		3 15 8	
F 1.—Incidents - - - - -	200 - -	1,984 3 -	- - -		1,734 3 -	
G 1.—Maintenance of Steam Launches - - -	200 - -	484 11 2	- - -		284 11 2	
Cost of New Steam Launch - - - - -	- - -	216 2 6	- - -		216 2 6	
£.	178,506 - -	174,783 14 6	7,359 3 4		3,586 17 10	
Deduct Deficit - - - - -			3,586 17 10			
Net Surplus to be surrendered - - £.			3,772 5 6			

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	37,883	-	-
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	*30,536	15	1

	£.	s.	d.
*Gross Amount realised - - - - -	32,969	17	5
Less—Return of Deposits, &c. - - - - -	2,433	2	4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 8.—BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving is mainly caused by vacancies in the Supplementary Establishment having been filled up, and that not immediately when they occurred by the appointment of Lower Division Clerks.

Note.—One of the Assistant Secretaries received 6 *l.* 6 *s.*, and one of the Railway Inspectors 177 *l.* 16 *s.*, from the Civil Service Commissioners for examining candidates; 100 *l.* was received by certain Assistant and Lower Division Clerks in the Statistical Department.

B.—Nil.

C.—The saving is caused partly by a decrease in the amount of Fees paid for settling Provisional Orders, and partly by no expenses having been incurred within the year under the Sea Fisheries Act.

D.—The saving is caused by the Expenditure not having been so great as usual.

E.—Nil.

F.—Nil.

Note.—The Solicitor's Messenger received 3 *s.* 6 *d.* for each attendance at Police Courts, and 1 *s.* 6 *d.* for serving each summons.

G. and H.—The saving is caused by the Expenditure not having been so great as was anticipated.

I.—It is not possible to estimate Law Charges more closely.

J.—The deficiency is caused by no provision having been made for the allowance of 200 *l.* to the clerk in charge granted by the Treasury after the Estimate was framed.

K.—Nil.

L. and M.—The variation is caused by the employment of writers instead of established clerks.

Note.—Two clerks received 7 *l.* 16 *s.* 6 *d.* for overtime for preparing a yacht list for Lloyd's Registry, and 11 others received 163 *l.* 2 *s.* 3 *d.* for preparing a return for the Admiralty.

N.—Nil.

O.—Over-estimated.

P.—The saving is owing to the death of inspectors whose duties have been undertaken by officers of Inland Revenue.

Q., R., S., T.—Nil.

U.—Over-estimated.

V.—The deficiency is caused by five quarters' salary having come into charge within the financial year.

W.—Over-estimated.

X.—The saving mainly arises from certain vacancies not having been filled up directly they occurred.

Note.—One of the surveyors received 14 *l.* 5 *s.* from the Mercantile Marine Fund for work performed for the Northern Light Commissioners. One tapeholder receives 9 *s.* a week for cleaning offices at Cardiff, and two boatmen receive from the Mercantile Marine Fund, for acting as messengers and cleaning offices at Queenstown and Sunderland respectively, 5 *s.* a week each.

Y.—The payments under this Sub-Head were less than was anticipated.

Z.—The saving arises from the surveys at certain ports having been to a great extent dispensed with.

A 1.—Over-estimated.

B 1.—Nil.

C 1.—Over-estimated.

D 1.—The deficiency is caused by certain new offices having to be fitted up and furnished.

E 1.—Nil.

F 1.—The deficiency is caused by instruments and experiments (for which no provision was made) having been charged to this Sub-Head in accordance with Treasury sanction. See Treasury Letters of 6th June, 24th December 1877, and 12th March 1878.

G 1.—The deficiency is caused mainly by extensive repairs which were found to be necessary to the launches at North Shields and Middlesboro'. See Treasury Letter of 28th March 1878.

New Sub-Head, "Cost of New Steam Launch."—This Sub-Head was opened with sanction of Treasury Letter, No. 15,072/77, of 25th September 1877.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 8.—BOARD OF TRADE—continued.

EXTRA RECEIPTS, 1877-78.

	Amount Estimated.	Amount Yielded.	More than Estimated.	Less than Estimated.	EXPLANATION.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	
Miscellaneous - - - -	900 - -	456 18 11	156 18 11	- - -	NIL.
Provisional Orders - - - -	1,450 - -	1,413 10 -	- - -	36 10 -	NIL.
Survey Fees - - - -	35,683 - -	28,666 6 2	- - -	6,966 13 10	Over-estimated.
£.	37,383 - -	30,536 15 1	156 18 11	7,003 3 10	

Net yield less than Estimated, 6,846 l. 4 s. 11 d.

The Surplus of 19,807 l. 8 s. 2 d. shown on the Account of the Vote "Board of Trade," for the year ended 31st March 1877, has been surrendered.

Note.—The Treasury have been written to for their sanction to charge the Excesses on certain Sub-Heads, amounting to 3,586 l. 17 s. 10 d., against the savings on other Sub-Heads of the Vote. Their reply will be communicated as soon as received. Copy of the authority for raising the last Sub-Head of the Account is herewith transmitted.

Board of Trade, }
30 November 1878. }

Allen Stoneham,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.

BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Provisional sanction
of certain salaries
and fees.

1. WITH reference to paragraphs 4, 5, 6 of my Report upon this Vote for last year, I have to state that the Board of Trade having informed the Lords of the Treasury that in consequence of the withdrawal of the Merchant Shipping Bill last Session, the necessary statutory authority has not been obtained for legalising the payment of the salaries of Examiners of Masters and Mates out of the Vote, and the payment of the fees received for the examination of Engineers into the Exchequer, the sanction of the Treasury was given to the Board of Trade to act as heretofore, upon the distinct understanding that the necessary statutory powers should be sought and obtained at the commencement of the next Session.

Payments to salaried
Procurators Fiscal
in Scotland.

2. In paragraph 14 of last year's Report, I referred to the subject of remuneration to salaried Procurators Fiscal in Scotland, for services performed for the Board of Trade. The question of the propriety of these officers receiving remuneration for work done for the Board of Trade has not yet been settled.

Sub-Head I.

3. Under the Sub-Head I., Law Charges, I have to notice a payment of 33 *l.* 15 *s.* 1 *d.* for the reimbursement of the costs of proceedings in a naval court, which had been paid by the master of a vessel in accordance with the finding of the court. In reply to the question raised by my Department as to the statutory authority under which the Board of Trade had power to remit the sentence of a properly constituted court, so far as regards the costs, it has been explained that "the Board of Trade had no statutory authority to remit the costs of the court; but as the reversion of the sentence of the court necessarily carried with it the remission of the pecuniary punishment, they appeared to have no alternative but to repay the amount."

It is unnecessary to enter more fully into the case than to state, that the court inflicted a fine of 45 *l.* upon the master, and sentenced him to pay the costs of the inquiry; that upon a reconsideration of the case, the Board of Trade saw fit to return him his certificate (having powers for that purpose under Merchant Seamen's Act). The Board of Trade appear to consider the return of the certificate as equivalent to the reversion of the sentence of the court; yet in returning the certificate and repaying the costs, they appear to have considered the infliction of the fine of 45 *l.* proper under the circumstances.

The case appears to have been the subject of communication with the Lords of the Treasury, and their authority has been produced for charging the costs, 33 *l.* 15 *s.* 1 *d.*, on the Vote for Law Charges.

The question as to whether the power given to the Board of Trade under the Act to return the certificate of a master which has been suspended by the order of a naval court, carries with it the power to reverse the sentence as to costs or fine, or both, is one of a legal nature, upon which it is not within my province to give an opinion; but as the case at present stands, it does not appear to me that the payment in question is one which should have been defrayed from the Vote without at least an explanatory note on the Account.

Excess.

4. Under the Head of "Incidents" of the Survey Staff, there is shown to be an Excess of Expenditure over the Estimate, amounting to 1,734 *l.* 3 *s.*, which is explained upon the Account to be caused by the cost of instruments and experiments having been charged to this Head by Treasury direction. It is to be observed, however, that a sum of 296 *l.* 1 *s.* 2 *d.*, the expense of advertising rules as to deck cargoes, for which also no provision was made, has been charged under this Head by Treasury directions, and partly accounts for the deficiency.

New Sub-Head.

5. A new Sub-Head, "Cost of New Steam Launch," has been raised in this Account under the authority of the Treasury.

6. The

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.—BOARD OF TRADE—*continued.*

6. The note on the Account against Sub-Heads L. and M., omits to explain that the payment of 163 *l.* 2 *s.* 3 *d.* to 11 clerks for preparing a Return for the Admiralty was made out of Naval Funds. Payments from Naval Funds.

7. Under the Sub-Head of "Salaries" is included the salary of a Railway Inspector, Colonel Rich, at 1,000 *l.* per annum, who is also in receipt of retired full pay as an officer of the Royal Engineers, respecting which there is no note on the Appropriation Account or the Estimate. Additional payment.

8. The Net Surplus to be surrendered is, as shown by the Account, 3,772 *l.* 5 *s.* 6 *d.* Net Surplus.

	£.	s.	d.
Grant	178,506	-	-
Expenditure	174,733	14	6
Net Surplus	£. 3,772	9	6

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 9.

PRIVY SEAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of LORD PRIVY SEAL, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	2,065 - -	958 12 2	1,726 7 10	—
B.—Incidental Expenses - - - - -	60 - -	8 14 3	51 5 9	—
£.	2,745 - -	967 6 5		—
Surplus to be surrendered - - - £.			1,777 13 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—This Saving arises, first, by reason of Lord Beaconsfield not having received his Salary as Lord Privy Seal, amounting to - - - - -	1,688 17 10
And, secondly, by His Lordship not having appointed a Private Secretary for the quarter ending 30th June 1877, the salary being - - - - -	37 10 -
	£. 1,726 7 10

During the financial year 1877–78 the Assistant Clerk in the Privy Seal Office was paid the sum of 14 l. 17 s. 3 d., in addition to his salary as Assistant Clerk, for services rendered as an Assistant Examiner to the Civil Service Commissioners.

B.—The amount expended having been less than was anticipated when the Estimate was framed, the expenses incurred being very trifling during the period that Lord Beaconsfield held the Seal.

The Surplus of 167 l. 6 s. 9 d., shown on the Account of the Vote “Privy Seal Office,” for the year ended 31st March 1877, has been surrendered.

Privy Seal Office, }
24 May 1878. }

Wm. English,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty’s Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 9.

PRIVY SEAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 1,777 l. 3 s. 7 d.

Surplus.

	£.	s.	d.
Grant - - - - -	2,745	-	-
Expenditure - - - - -	967	6	5
Surplus - - -	£. 1,777	13	7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 10.

CHARITY COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITY COMMISSION, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—Salaries and Wages - - - - -	22,097 - -	21,515 2 1	581 17 11			—		
B.—Travelling - - - - -	150 - -	147 2 11	2 17 1			—		
C.—Incidental Expenses - - - - -	30 - -	47 3 10	2 16 2			—		
ENDOWED SCHOOLS DEPARTMENT:								
D.—Salaries and Wages - - - - -	8,758 - -	7,999 19 4	758 - 8			—		
E.—Travelling Allowances (Assistant Commissioners)	750 - -	438 13 3	311 6 9			—		
F.—Occasional Assistant Commissioners - -	750 - -	383 1 11	366 18 1			—		
G.—Incidental Expenses - - - - -	200 - -	186 9 8	13 10 4			—		
H.—Law Charges - - - - -	500 - -	461 9 1	38 10 11			—		
£.	33,255 - -	31,179 2 1						
Surplus to be surrendered - - £.			2,075 17 11					

	£. s. d.
Estimated Amount of Receipts payable to Exchequer - - - - -	150 - -
Amount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer - -	173 4 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to an arrangement with the Treasury for the appointment of Lower Division Clerks the Commissioners found themselves in a position to dispense with filling up three vacancies in the Third Class of Clerkships. Three Lower Division Clerks were not appointed.

The amount estimated for the payment of Copyists was in excess of that actually required.

B.—This Estimate is necessarily an approximate one.

C.—The same.

ENDOWED SCHOOLS DEPARTMENT.

D.—The successor to Mr. Fitch was not appointed until some months after the commencement of the current financial year.

A second Junior Clerk was not appointed.

Extra Servants were not appointed.

Copyists are employed as Supplementary Clerks in this Department, and when not engaged upon work connected therewith, are employed in the general copying work of the Office, and their salaries are paid in the general list of copyists, and accounted for under Sub-Head A.; the amount in the Estimate under Sub-Head D. of course providing the necessary funds.

The Architect's fees did not amount to the Estimate.

E.—This Estimate is necessarily an approximate one.

F.—This Sub-Head would appear to have been considerably over-estimated.

G.—This Estimate is necessarily an approximate one.

H.—The same.

The Surplus of 2,586 l. 13 s. 8 d., shown on the Account of the Vote "Charity Commission," for the year ended 31st March 1877, has been surrendered.

Charity Commission, }
5 December 1878. }

Henry M. Vane,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 10.

CHARITY COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus to be surrendered is, as shown by the Account, 2,075 *l.* 17 *s.* 11 *d.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	33,255	-	-
Expenditure	-	-	-	-	-	-	-	-	-	31,179	2	1
Surplus	-	-	-	-	-	-	-	-	-	£. 2,075	17	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 11.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CIVIL SERVICE COMMISSION, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	14,080 - -	13,775 13 -	254 7 -	—
B.—Assistant Examiners - - - £. 6,500	8,150 - -	8,106 16 11	43 3 1	—
Supplementary - - - 1,650				
C.—Incidental Expenses - - - £. 1,200	1,300 - -	1,916 14 5	- - -	616 14 5
Supplementary - - - 100				
D.—Writers - - - - -	3,050 - -	2,670 16 7	379 3 5	—
£.	26,580 - -	26,470 - 11	676 13 6	616 14 5
Deduct Deficit - - - - -			616 14 5	
Net Surplus to be surrendered - - - £.			59 19 1	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Due to vacancies on the Establishment, and to the retirement of a Senior Clerk, whose successor received a lower rate of Salary.

One of the Senior Clerks has been employed as Examiner in Book-keeping, and received on this account during the year 1877–78, 97 l. 7 s.

B.—Casual difference between Estimate and Expenditure.

C.—In part due to an increase in the number of advertisements, in part to a more prompt settlement of advertisement accounts by which the bills of 14 months were paid in this year, and in part to an increase in the number of provincial examinations causing additional expense for hire of rooms, &c. Treasury Authority was given by Letter of 18th March 1878, for meeting the anticipated excess upon Sub-Head C. out of the savings on Sub-Heads A. and D.

D.—A considerable accession to the business done in the Copying Office for other Departments had been expected, but was not realised.

The Surplus of 61 l. 9 s. 2 d., shown on the Account of the Vote "Civil Service Commission," for the Year ended 31st March 1877, has been surrendered.

11 November 1878.

Horace Mann,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 11.

CIVIL SERVICE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimates has taken place under the following Sub-Head:—

C.—Incidental Expenses.

2. It is to be observed that the Surplus of 61*l.* 9*s.* 2*d.* on the Vote for the year 1876-77 has not only been surrendered, but that it has also been paid over to the Exchequer in the quarter ended 31st March 1878.

3. The Net Surplus to be surrendered is, as shown by the Account, 59*l.* 19*s.* 1*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	26,530	-	-
Expenditure - - - - -	26,470	-	11
Net Surplus - - -	£. 59	19	1

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 12.

COPYHOLD, INCLOSURE, AND TITHE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COPYHOLD, INCLOSURE, and TITHE COMMISSION, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	14,449 - -	13,773 3 4	675 16 8	—
B.—Tracings from Maps, &c. - - - - -	1,800 - -	1,745 1 8	54 18 4	—
C.—Legal Expenses - - - - -	150 - -	45 2 10	104 17 2	—
D.—Copying, &c. - - - - -	1,600 - -	1,407 10 6	192 9 6	—
E.—Incidental Expenses - - - - -	83 - -	68 3 9	14 16 3	—
	£. 18,082 - -	17,039 2 1		—
Surplus to be surrendered - - - £.			1,042 17 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - £. s. d.
 Amount of Extra Receipts in the Year 1877–78 paid over to Exchequer - - - 3,453 - 6
 (The Amount actually received during 1877–78 was 3,460*l.* 3*s.*)

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The variation under this head is as follows:—A Saving of 580*l.* 16*s.* 8*d.* upon payments to the Permanent Officers of the Commission; a Saving of 78*l.* 10*s.* upon payments to Draughtsmen in the Survey Department, who are employed as occasion may require; a Saving of 16*l.* upon payments to Assistant Commissioner, these being dependent upon the occasion for his services; and a Saving of 10*s.* in payments to Weekly Servants; thus making a total Saving of 675*l.* 16*s.* 8*d.*

B.—The Expenditure for Tracings from Maps, &c., and Extracts from, and Copies of, Documents, depends entirely upon the demand of the public for such work. The Estimate exceeded the payments by a sum of 54*l.* 18*s.* 4*d.* It is to be observed that the total cost is entirely repaid by the parties for whom the Tracings, &c., and Extracts, &c., are made.

C.—There was no action or suit, but only the usual legal expenses, and there was a Saving of 104*l.* 17*s.* 2*d.*

D.—The Expenditure under this head is partly for Time-work and partly for Task-work, and was less than the Estimate by the sum of 192*l.* 9*s.* 6*d.*

E.—The sum of 45*l.* 13*s.* 9*d.* was expended in Sundries, and 22*l.* 10*s.* for Map Rollers, thus leaving a Saving of 14*l.* 16*s.* 3*d.*

EXTRA RECEIPTS.—The cause of the difference of 130*l.* 0*s.* 6*d.* between the amount of "Estimated Extra Receipts" and that actually paid over to the Exchequer was due to a slight increase in the demand of the public for Tracings and Extracts.

The Surplus of 1,321*l.* 0*s.* 9*d.*, shown on the Account of the Vote "Copyhold, Inclosure, and Tithe Commission," for the year ended 31st March 1877, has been surrendered.

Copyhold, Inclosure, and Tithe Commission,
 18 October 1878.

G. F. Ridley, }
 G. A. Leach, } Commissioners and Accounting Officers.

Samuel Tomkins, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 H. B. Arber.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 12.

COPYHOLD, INCLOSURE, AND TITHE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus to be surrendered is, as shown by the Account, 1,042 l. 17 s. 11 d.

	£.	s.	d.
Grant - - - - -	18,082	-	-
Expenditure - - - - -	17,039	2	1
Surplus - - -	£. 1,042	17	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 13.

INCLOSURE AND DRAINAGE ACTS—IMPREST EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the IMPREST EXPENSES under the INCLOSURE and DRAINAGE ACTS, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
INCLOSURE.				
A.—Salaries - - - - -	500 - -	472 10 -	27 10 -	—
B.—Travelling, &c. - - - - -	200 - -	195 11 4	4 8 8	—
C.—Legal Charges - - - - -	50 - -	- - -	50 - -	—
D.—Copying, Engrossing, Plans, &c. - - -	1,100 - -	841 3 4	258 16 8	—
E.—Incidental Expenses - - - - -	1,400 - -	1,238 17 9	161 2 3	—
DRAINAGE.				
F.—Salaries - - - - -	3,800 - -	3,410 10 6	389 9 6	—
G.—Travelling, &c. - - - - -	1,400 - -	1,135 8 10	264 11 2	—
H.—Copying, Engrossing, &c. - - - - -	60 - -	50 11 -	9 9 -	—
I.—Incidental Expenses - - - - -	120 - -	119 17 1	- 2 11	—
£.	8,630 - -	7,464 9 10		—
Surplus to be surrendered - - - £.			1,165 10 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - -	8,000 - -
Amount of Extra Receipts realised in the Year 1877-78 - - -	7,081 5 10
Ditto, paid over to Exchequer - - -	7,098 19 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Salaries or Allowances to Assistant Commissioners, who are paid according to the work performed. Over-estimated.
 B.—Travelling, &c. Expenses incurred by above. Over-estimated.
 C.—Legal Charges. Over-estimated.
 D.—Copying, Engrossing, Plans, &c. Over-estimated.
 E.—Incidentals. Over-estimated.
 F.—Salaries or Allowances to Drainage Inspectors. Over-estimated.
 G.—Travelling, &c. Expenses incurred by Drainage Inspectors. Over-estimated.
 H.—Copying, Engrossing, Plans, &c. Over-estimated.
 I.—Incidentals. Over-estimated.

EXTRA RECEIPTS.—The cause of the realised Amount having fallen short of the Amount Estimated for by the sum of 918*l.* 14*s.* 2*d.*, is on account of a temporary diminution in the business of the Inclosure Department, caused by the postponement of Legislation.

The Surplus of 2,328*l.* 3*s.* 4*d.*, shown on the Account of the Vote "Inclosure and Drainage Acts—Imprest Expenses," for the Year ended 31st March 1877, has been surrendered.

Inclosure Commission, }
 26 November 1878. }

G. Ridley, } Inclosure Commissioners,
 G. A. Leach, } Accounting Officers.
 A. H. Tattershall.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 H. B. Arber.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 13.

INCLOSURE AND DRAINAGE ACTS—IMPREST EXPENSES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 1,165*l.* 10*s.* 2*d.*

						£.	s.	d.
Grant	-	-	-	-	-	8,630	-	-
Expenditure	-	-	-	-	-	7,464	9	10
Surplus	-	-	-	-	-	£. 1,165	10	2

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the EXCHEQUER and AUDIT DEPARTMENT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	42,862 - -	41,055 3 9	1,306 16 3	—
B.—Travelling - - - - -	100 - -	61 15 -	38 5 -	—
C.—Law Expenses - - - - -	30 - -	- - -	30 - -	—
D.—Incidental Expenses - - - - -	200 - -	192 9 3	7 10 9	—
E.—Chancery Audit Branch - - - - -	7,627 - -	7,647 10 8	- - -	20 10 8
	£. 50,319 - -	48,956 18 8	1,382 12 -	20 10 8
Deduct Deficit - - - - -			20 10 8	
Net Surplus to be surrendered - - - £.			1,362 1 4	

£. s. d.

Estimated Amount of Extra Receipts payable to Exchequer - - - - - 1,381 - -

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - 2,086 5 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Retirement of Officers, and appointment of others at lower rates of salary ; also vacancies in Establishment for Army Test Audit not filled up.
- B.—The employment of Officers in Dublin was not required so long as expected.
- C.—No Legal Expenses were incurred during the financial year.
- D.—Casual variation between Estimate and Expenditure.
- E.—The employment of a Lower Division Clerk during the absence, from illness, of one of the Officers.

EXTRA RECEIPTS.—The cost of Audit of the Non-Voted Services of the Board of Trade was increased by the audit of an additional account.

The Surplus of 492*l.* 4*s.* 1*d.*, shown on the Account of the Vote “Exchequer and Audit Department,” for the year ended 31st March 1877, has been surrendered.

Exchequer and Audit Department,
17 September 1878.

C. Lister Ryan,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty’s Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub- Excess.
Head :

E.—Chancery Audit Branch.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,362*l.* 1*s.* 4*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	50,319	-	-
Expenditure - - - - -	48,956	18	8
Net Surplus - - - - -	£. 1,362	1	4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 15.

REGISTRY OF FRIENDLY SOCIETIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTRY of FRIENDLY SOCIETIES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
<hr/>				
ENGLAND.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,010 - -	4,948 8 11	66 11 1	—
B.—Incidental Expenses - - - - -	100 - -	8 17 11	91 2 1	—
<hr/>				
SCOTLAND.				
C.—Salaries and Allowances - - - - -	400 - -	400 - -	—	—
<hr/>				
IRELAND.				
D.—Salaries and Allowances - - - - -	400 - -	410 10 -	- -	10 10 -
£.	5,910 - -	5,762 16 10	157 13 2	10 10 -
<hr/>				
Deduct Deficit - - - - -			10 10 -	
Net Surplus to be surrendered - - - £.			147 3 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d. Nil.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	614 12 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Expenditure of 66 l. 11 s. 1 d. less than Grant, is made up of—

More than Grant for 2 Clerks - - - - -	£. s. d. 2 - -
Ditto - ditto - 4 Copying Clerks - - - - -	- - 8 8
Ditto - ditto - 4 Copyists - - - - -	46 18 9
More than Grant - - - - -	£. 49 7 5
Less than Grant for Messengers - - - - -	- - 1 10
Ditto - ditto - Actuary - - - - -	- - 2 -
Ditto - ditto - Actuary's clerical assistance - - - - -	115 14 8
	115 18 6
	49 7 5
Less than Grant - - - - -	£. 66 11 1

B.—The Expenditure of 91 l. 2 s. 1 d., less than Grant, is caused by the "Incidental Expenses" being less than Estimate.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 15.—REGISTRY OF FRIENDLY SOCIETIES—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

D.—The Expenditure of 10*l.* 10*s.* more than Grant is made up of payments to that amount to Assistant Registrar for Ireland for awards made under the Savings Bank Act, 39 & 40 Vict. c. 52, under authority of Treasury Letter, dated 21 July 1877 (9923).

The Surplus of 93*l.* 16*s.* 10 *d.*, shown on the Account of the Vote "Registry of Friendly Societies," for the year ended 31st March 1877, has been surrendered.

J. M. Ludlow, Chief Registrar, and
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Excess.
Sub-Head:—

IRELAND:

D.—Salaries and Allowances.

2. The Net Surplus to be surrendered is, as shown by the Account, 147*l.* 3*s.* 2 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	5,910	-	-
Expenditure - - - - -	5,762	16	10
Net Surplus - - -	£. 147	3	2

EXTRA RECEIPTS, payable to EXCHEQUER.

3. During the period of this Account, Extra Receipts amounting to 614*l.* 12*s.* 6 *d.* Extra Receipts. have been received and paid over to the Exchequer. No amount in respect thereof was included in the Estimate, 1877-78, for the reasons stated in the Report upon this Account for the Year 1876-77. P. P. 24, Session 1878, page 107.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 16.

LOCAL GOVERNMENT BOARD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
LOCAL GOVERNMENT BOARD:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	58,791 - -	57,705 2 8	1,085 17 4	—
B.—Law Charges, Special Inquiries, &c. - - -	2,000 - -	700 6 10	1,299 13 2	—
C.—Travelling Expenses - - - - -	6,448 - -	5,664 17 2	783 2 10	—
D.—Parliamentary Returns - - - - -	1,000 - -	- - -	1,000 - -	—
E.—Incidental Expenses - - - - -	1,000 - -	1,008 17 4	- - -	8 17 4
INSPECTION OF METROPOLITAN VAGRANT WARDS:				
F.—Salaries - - - - -	388 - -	383 16 -	4 4 -	—
G.—Travelling Expenses - - - - -	94 - -	66 6 5	27 13 7	—
POOR LAW DEPARTMENT:				
Inspection of Workhouse Schools:				
H.—Salaries - - - - -	1,485 - -	1,481 2 3	3 17 9	—
I.—Travelling Expenses - - - - -	1,450 - -	1,396 13 5	53 6 7	—
J.—Incidental Expenses - - - - -	30 - -	29 7 -	- 13 -	—
Poor Law Auditors:				
K.—Salaries - - - - -	17,036 - -	17,127 17 6	- - -	91 17 6
L.—Travelling Expenses - - - - -	2,000 - -	1,917 10 -	82 10 -	—
M.—Incidental Expenses - - - - -	1,000 - -	876 14 5	123 6 7	—
LOCAL GOVERNMENT ACT DEPARTMENT:				
N.—Salaries - - - - -	6,050 - -	6,115 11 1	- - -	65 11 1
O.—Travelling Expenses - - - - -	1,800 - -	1,824 11 7	- - -	24 11 7
MEDICAL DEPARTMENT:				
P.—Salaries - - - - -	8,040 - -	8,034 1 11	5 18 1	—
Q.—Travelling Expenses - - - - -	3,600 - -	3,191 15 7	408 4 5	—
R.—Auxiliary Scientific Investigations - - -	2,000 - -	1,862 19 3	137 - 9	—
S.—Vaccination Inspection, &c. - - - - -	600 - -	618 18 11	- - -	18 18 11
T.—Public Vaccinators - - - - -	16,500 - -	15,748 3 4	751 16 8	—
U.—Postage of Vaccination Certificates - - -	2,500 - -	1,791 13 4	708 6 8	—
V.—Incidental Expenses - - - - -	1,000 - -	891 12 6	108 7 6	—
INSPECTION UNDER ALKALI ACTS:				
W.—Salaries - - - - -	2,900 - -	2,792 5 10	107 14 2	—
X.—Travelling Expenses - - - - -	1,160 - -	877 9 8	282 10 4	—
Y.—Incidental Expenses - - - - -	270 - -	195 16 4	74 3 8	—
TURNPIKES AND HIGHWAYS DEPARTMENT:				
Z.—Salaries - - - - -	450 - -	450 - -	—	—
A. 1.—Travelling Expenses - - - - -	300 - -	277 15 7	22 4 5	—
B. 1.—Incidental Expenses - - - - -	94 - -	113 2 -	- - -	19 2 -
C. 1.—Teachers in Poor Law Schools - - - -	35,000 - -	34,323 7 3	676 12 9	—
GRANTS IN AID:				
D. 1.—Poor Law Medical Officers - - - - -	{ 130,000 L. 1,900 L. } 131,900 - -	132,612 18 7	- - -	712 18 7
E. 1.—Medical Officers of Health and Inspectors of Nuisances - - - - -	60,000 - -	61,631 14 2	- - -	1,631 14 2
F. 1.—Pauper Lunatics - - - - -	{ 340,000 L. 48,512 L. } 388,512 - -	380,593 6 -	7,918 14 -	—
G. 1.—Registration - - - - -	10,000 - -	9,449 18 -	550 2 -	—
£.	765,398 - -	751,805 11 11	16,215 19 3	2,623 11 2
Deduct Deficit - - - - -			2,693 11 2	
Net Surplus to be surrendered - - - £.			13,592 8 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - - 2,000 - -
 2,269 11 5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 16.—LOCAL GOVERNMENT BOARD—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus,—caused by calculating the Salaries of the Assistant Inspectors in the Estimate for 1877-78, with a proportionate increment, according to a scale which was afterwards held to be applicable only after five years' service.

B.—Surplus,—caused by a smaller expenditure than usual being required for Law Charges, and a diminution in the number of special inquiries during the year.

C.—Surplus,—caused by the illness of some of the Inspectors, and the consequent reduction in the amount estimated for Travelling and Personal Expenses.

D.—Surplus,—no Parliamentary Returns requiring to be paid for were called for during 1877-78.

E.—Deficit,—caused by under-estimate.

F.—Surplus - ditto over-estimate.

G.—Ditto - ditto - - ditto.

H.—Ditto - ditto - - ditto.

I.—Ditto - ditto - - ditto.

J.—Ditto - ditto - - ditto.

K.—Deficit,—caused by the re-arrangements of some of the Auditor's Districts after the framing of the Estimate for 1877-78.

L.—Surplus,—caused by over-estimate.

M.—Ditto caused partly by over-estimate, and by the omission of three of the District Auditors to send in their claims for incidental expenses in time for repayment before the expiration of the financial year.

N.—Deficit,—caused by the appointment after the framing of the Estimate for 1877-78 of Mr. S. H. Terry, Assistant to the Special Inspector, under Section 12 of the Rivers Pollution Act, 1876.

O.—Deficit,—caused by ditto - ditto - - ditto.

P.—Surplus,—caused by over-estimate.

Q.—Ditto caused by the employment of some of the Inspectors on Special Inquiries and Reports, thus reducing the travelling expenses.

R.—Surplus,—caused by over-estimate.

S.—Deficit,—caused by under-estimate.

T.—Surplus,—caused by over-estimate.

U.—Ditto - ditto - - ditto.

V.—Ditto - ditto - - ditto.

W.—Ditto caused by the death of one of the Sub-Inspectors, Mr. Hobson.

X.—Ditto - ditto - - ditto.

Y.—Ditto - ditto - - ditto.

Z.—Grant and Expenditure equal.

A. 1.—Surplus,—caused by over-estimate.

B. 1.—Deficit,—caused by under-estimate.

C. 1.—Surplus,—caused by over-estimate.

D. 1.—Deficit,—caused by the increase afterwards made by the Guardians, and sanctioned by the Board, in the Salaries of Poor Law Medical Officers.

E. 1.—Deficit,—Caused by under-estimate.

F. 1.—Surplus,—Caused by over-estimating the amount required for the Supplementary Estimate, the calculation being based upon the amount of the claims previously sent in, whereas the claims actually received afterwards proved to be much less in proportion.

G. 1.—Surplus,—caused by over-estimate.

EXTRA RECEIPTS.—Surplus.—These Extra Receipts consist mainly of Repayments by Local Authorities of the expenses of Local Inquiries. A few arrears had to be collected from the Local Authorities, hence the Surplus in the Extra Receipts over the sum estimated.

The Surplus of 60*l.* 8*s.* 8*d.*, shown on the Account of the Vote "Local Government Board," for the year ended 31st March 1877, has been surrendered.

Local Government Board, Whitehall, }
4 November 1878.

John Lambert, Secretary,
and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 16.

LOCAL GOVERNMENT BOARD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

LOCAL GOVERNMENT BOARD:	MEDICAL DEPARTMENT:
E.—Incidental Expenses.	S.—Vaccination Inspection, &c.
POOR LAW DEPARTMENT:	TURNPIKES AND HIGHWAYS DEPARTMENT:
K.—Salaries.	B. 1.—Incidental Expenses.
LOCAL GOVERNMENT ACT DEPARTMENT:	GRANTS IN AID:
N.—Salaries.	D. 1.—Poor Law Medical Officers.
O.—Travelling Expenses.	E. 1.—Medical Officers of Health and Inspectors of Nuisances.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 13,592 l. 8 s. 1 d.

	£.	s.	d.
Grant - - - - -	765,398	-	-
Expenditure - - - - -	751,805	11	11
Net Surplus - - -	£. 13,592	8	1

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 17.

LUNACY COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LUNACY COMMISSION, ENGLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	12,334 - -	12,361 18 11	- - -	17 18 11
B.—Travelling - - - - -	1,860 - -	1,608 3 4	251 16 8	—
C.—Law Charges - - - - -	700 - -	212 10 11	487 9 1	—
D.—Incidental Expenses - - - - -	200 - -	128 18 5½	71 1 6½	—
£.	15,094 - -	14,301 11 7½	810 7 3½	17 18 11
Deduct Deficit - - - - -			17 18 11	
Net Surplus to be surrendered - - - £.			792 8 4½	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer, 1,382 17 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—£. 17. 18. 11. Excess over Estimate caused by increased Expenditure under item “Architects,” and by employment of Copyists.
- B. and D.—Expenditure under these Sub-Heads less than anticipated.
- C.—Expenditure under this Sub-Head less than anticipated. Bills amounting to 58*l.* 15*s.* not sent in until after expiration of financial year.

The Surplus of 408*l.* 16*s.* 10*d.*, shown on the Account of the Vote “Lunacy Commission, England,” for the year ended 31st March 1877, has been surrendered.
24 October 1878.

Chas. Sp. Perceval,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty’s Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 17.

LUNACY COMMISSION, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Head:—

A.—Salaries and Wages.

Net Surplus. 2. The Net Surplus to be surrendered is, as shown by the Account, 792*l.* 8*s.* 4½*d.*

	£.	s.	d.
Grant - - - - -	15,094	-	-
Expenditure - - - - -	14,301	11	7½
Net Surplus - - - - -	£. 792	8	4½

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts. 3. The Accounting Officer has not appended to his Appropriation Account any explanation of the variation between the estimated and actual amount of Extra Receipts. But in reply to a communication from this Department, he states "that the amount of Cash "Extra Receipts taken by this Department during the year ended 31st March 1878 was "30*l.* less than the sum estimated, mainly in consequence of the closing of two metropolitan licensed houses; the sum received for two short licences granted to the proprietors of these houses being 3*l.* 15*s.*, instead of 30*l.*, the full charge."

"It is impossible to estimate such fluctuations with any certainty, as they depend on "the individual action of proprietors of houses."

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 18.

THE MINT, INCLUDING COINAGE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Service of the MINT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Allowances, and Wages - -	16,365 - -	16,461 5 11	- - -	96 5 11
B.—Police - - - - -	700 - -	690 16 10	9 3 2	—
C.—Incidental Office Expenses - - - -	135 - -	196 18 10	- - -	61 18 10
D.—Machinery and Repairs - - - - -	2,500 - -	1,535 1 6	964 18 6	—
E.—Incidental Coinage Expenses - - - -	3,000 - -	3,308 6 8	- - -	308 6 8
F.—Alloy Metal - - - - -	500 - -	72 - -	428 - -	—
G.—Brokerage - - - - -	500 - -	125 2 1	374 17 11	—
H.—Loss on Coinage: Gold (a) - - - -	4,000 - -	5,236 8 -	- - -	1,236 8 -
I. — Ditto - - - Silver - - - - -	500 - -	81 6 5	418 13 7	—
K.—Loss on Worn Silver Coin withdrawn from Circulation (b).	26,000 - -	26,346 19 -	- - -	346 19 -
£.	54,200 - -	54,054 5 3	2,195 13 2	2,049 18 5
Deduct Deficit - - - - -			2,049 18 5	
Net Surplus to be surrendered - - - £.			145 14 9	

(a) Including Supplementary Vote of 3,000 l.

(b) Including Supplementary Vote of 1,000 l.

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -	100,000 - -
	62,609 13 8

NOTES.

1. Extra Remuneration received by persons employed in the Mint :

1. Mr. Edward Rigg, one of the Assistant Assayers, received the sum of 46l. 16s. during the year from the Science and Art Department, South Kensington, as Assistant Examiner in Science.

2. Joseph Groves, Fireman in the Assay Department, was engaged, from the 21st of March 1878, as an Assistant, in the morning and evening, at the Peckham District Post Office, at wages of 10s. a week.

2. Explanation of the difference, 37,390l. 6s. 4d., between the Amount of Exchequer Extra Receipts Estimated, and the Amount Realised, during the year :

The Extra Receipts of the Mint depend almost entirely on the amount of Silver Bullion purchased for Coinage, and the amount of Bronze Money Coined, during the year, both operations being wholly governed by the demand for Coin, which, owing to the contraction of trade, was less than had been anticipated.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The amount paid to Artificers for over-time was more than usual.

C.—This Excess is chiefly caused by the expenses, 53l. 17s. 8d., of an official visit paid by the Deputy Master and the Chemist of the Mint to the Dutch, Belgian, and French Mints.

D.—Owing to important repairs effected in the previous year, it was not found necessary to renew, or extensively to repair, any important part of the machinery during the year.

E.—The Expenses of the Water Supply, and for certain appliances of the Coinage, were more than had been anticipated.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 18.—THE MINT, INCLUDING COINAGE—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

F.—In consequence of the smallness of the Gold Coinage, the quantity of alloy metal which it was found necessary to purchase during the year was less than was expected.

G.—The purchases of Silver Bullion for Coinage during the year fell greatly short of the average.

H.—The Balance due to the Bank of England for Waste on a Gold Coinage of 7,190,867 *l.*, extending from October 1875 to 31st March 1878, was paid during the year. The amount due for waste cannot be accurately ascertained while a coinage is in progress.

I.—The amount of Silver Coined during the year was again much below the average.

K.—The amount of Worn Silver Coin withdrawn from circulation, and sent in for re-coinage, during the year, considerably exceeded the amount anticipated.

The Surplus of 118*l.* 5*s.* 6*d.*, shown on the Account of the Vote "Mint, including Coinage," for the year ended 31st March 1877, has been surrendered.

Royal Mint,
11 November 1878.

C. W. Fremantle, Deputy Master and Comptroller,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE has been an Excess of Expenditure over the Estimate under the following Sub-Heads, viz.:—

A.—Salaries, Allowances, and Wages.

C.—Incidental Office Expenses.

E.—Incidental Coinage Expenses.

H.—Loss on Coinage (Gold).

K.—Loss on Worn Silver Coin withdrawn from Circulation.

Sub-Head C.

2. The explanation given upon the Account respecting the cause of Excess under Sub-Head C., is that the Excess is chiefly caused by the expenses (53*l.* 17*s.* 8*d.*) of an official visit paid by the Deputy Master and Chemist of the Mint to the Dutch, Belgian, and French Mints.

This expenditure, which should, it would seem, more properly have been shown separately on the Account, was authorised by the Lords of the Treasury to be charged against the Sub-Head C., with an explanation upon the Account.

A payment of 13*l.*, for Coins and Medals presented to the Melbourne Library, is included under this Sub-Head by direction of the Treasury.

There is also a payment of 11*l.* 10*s.* 6*d.* for Old English Coins purchased for the Mint Museum, and a payment of 1*l.* 11*s.* 4*d.* for Coins presented to the Paris Mint, which were sanctioned by the Treasury, and are included under this Sub-Head.

The Sub-Head "Incidental Office Expenses," would not seem to have been intended to provide for charges of this description.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 145*l.* 14*s.* 9*d.*

	£.	s.	d.
Grant - - - - -	54,200	-	-
Expenditure - - - - -	54,054	5	3
Net Surplus - - -	£. 145	14	9

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 19.

NATIONAL DEBT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL DEBT OFFICE, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
NATIONAL DEBT OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	15,442 - -	15,352 15 7	89 4 5	—
B.—Incidental Expenses - - - - -	150 - -	103 19 11	46 - 1	—
PENSIONS COMMUTATION BOARD:				
C.—Salaries - - - - -	1,050 - -	653 3 1	396 16 11	—
D.—Incidental Expenses - - - - -	15 - -	2 1 2	12 18 10	—
£.	16,657 - -	16,111 19 9		—
Surplus to be surrendered - - - £.			545 - 3	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	20 - -
	23 2 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from a vacancy in the class of junior clerks.

B. and D.—Expenses less than amount estimated.

C.—The Fees paid to Medical Referees and Medical Officers being less than estimated.

EXTRA RECEIPTS.—The number of applicants for commutation, who withdrew their application on payment of a fee, was greater than in previous years.

The Surplus of 1,081 l. 10 s. 8 d., shown on the Account of the Vote "National Debt Office," for the year ended 31st March 1877, has been surrendered.

National Debt Office, }
24 June 1878.

C. Repington,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 19.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 545 l. 0 s. 3 d.

	£. s. d.
Grant - - - - -	16,657 - -
Expenditure - - - - -	16,111 19 9
Surplus - - - £.	545 - 3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 20.

PATENT OFFICE AND MUSEUM OF PATENTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PATENT OFFICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	*20,535 - -	20,423 10 6	111 9 6	—
B.—Police - - - - -	500 - -	487 5 -	12 15 -	—
C.—Fire Insurances - - - - -	70 - -	69 17 5	- 2 7	—
D.—Incidental Expenses - - - - -	460 - -	259 2 8	200 17 4	—
E.—Trade Marks Registry - - - - -	*1,204 - -	4,249 12 1	- - -	45 12 1
F.—Purchase of Models - - - - -	*29 - -	28 15 -	- 5 -	—
£.	25,798 - -	25,518 2 8	325 9 5	45 12 1
Deduct Deficit - - - - -			45 12 1	
Net Surplus to be surrendered - - £.			279 17 4	

* Includes Supplementary Grant.

† Estimated Amount of Extra Receipts payable to Exchequer,—
 (Designs, 4,000 l., Trade Marks, 5,000 l.) - - - - - 9,000 - -
 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer,—
 (Designs, 4,230 l. 3 s.; Trade Marks, 7,633 l. 14 s. 5 d.) - - - - - 11,863 17 5

† These Receipts do not appear in the Cash Account.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus, 111 l. 9 s. 6 d.—A Supplementary Estimate of 650 l. was obtained to meet unexpected expenditure under this Sub-Head, and this amount was not expended by the sum shown above.

B.—Surplus, 12 l. 15 s.—The amount paid for extra duty at the Museum did not quite reach the estimated sum.

C.—Surplus, 2 s. 7 d.

D.—Surplus, 200 l. 17 s. 4 d.—The amount of 100 l. for Contingencies was not needed, and there were small Savings on the various other items of this Sub-Head. Allowance was, however, made for a Surplus of 200 l. on this Sub-Head in framing the Supplementary Estimate for Sub-Head E.; and a sum of 550 l. only was asked for, instead of 750 l., to meet the expected deficiency on that Sub-Head.

E.—Deficiency, 45 l. 12 s. 1 d.—This deficiency is an apparent one only, as it was more than covered by the Saving under Sub-Head D., as explained above (Sub-Head D.).

F.—Surplus, 5 s.—This expenditure was sanctioned subsequent to the passing of the Estimates, and included in the Supplementary Estimate.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 20.—PATENT OFFICE AND MUSEUM OF PATENTS—*continued.*

EXPLANATION of Difference between Estimated and Actual Extra Receipts.

TRADE MARKS:

	£.	s.	d.
Actual Receipts - - - - -	7,633	14	5
Estimated Receipts - - - - -	5,000	-	-
Surplus - - - £.	2,633	14	5

Explanation.—

The Trade Marks Registry being a new department, it was very difficult to estimate with any accuracy the amount likely to be received.

DESIGNS:

	£.	s.	d.
Actual Receipts - - - - -	4,230	3	-
Estimated Receipts - - - - -	4,000	-	-
Surplus - - - £.	230	3	-

Explanation.—

The average of Fees received for two preceding years was 4,040 £., and the Estimate was based on this amount. The business of the Office, however, increased in the year ending 31st March 1878.

The Surplus of 308 £. 11 s. 11 d., shown on the Account of the Vote "Patent Office, &c.," for the year ended 31st March 1877, has been surrendered.

21 October 1878.

H. Reader Lack,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimates has taken place under the following **Excess**.
Sub-Head:—

E.—Trade Marks Registry.

2. The Net Surplus to be surrendered is, as shown by the Account, 279 £. 17 s. 4 d. **Net Surplus,**

	£.	s.	d.
Grant - - - - -	25,798	-	-
Expenditure - - - - -	25,518	2	8
Net Surplus - - - £.	279	17	4

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 21.

PAYMASTER GENERAL'S DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PAYMASTER GENERAL'S DEPARTMENT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	22,828 - -	22,881 7 4	- - -	53 7 4
B.—Incidental Expenses - - - - -	430 - -	309 2 11	120 17 1	—
	£ 22,258 - -	22,190 10 3	120 17 1	53 7 4
Deduct Deficit - - - - -			53 7 4	
Net Surplus to be surrendered - - - £.			67 9 9	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			- - 2 - -	
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -			- - - 16 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—A Clerk who had been redundant on the Second Class was, after the Estimate had been printed, advanced to be a redundant Clerk on the First Class, with the sanction of the Treasury.
- B.—The Saving arose principally under the heads of Travelling Expenses and Stamps for Cheques and Bills.

The Surplus of 59*l.* 3*s.* 11*d.*, shown on the Account of the Vote "Paymaster General's Department," for the year ended 31st March 1877, has been surrendered.

Paymaster General's Office,
20 November 1878.

J. P. Collier,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 21.

PAYMASTER GENERAL'S DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an excess of Expenditure over the Estimate under Sub-Head A Salaries. Excess.

2. The Net Surplus to be surrendered is, as shown by the Account, 67 l. 9 s. 9 d. Net Surplus.

	£.	s.	d.
Grant - - - - -	23,258	-	-
Expenditure - - - - -	23,190	10	3
Net Surplus - - -	£. 67	9	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 22.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	16,729 - -	15,614 8 5	1,114 11 7	—
B.—Incidental Expenses - - - - -	80 - -	86 - 10	- - -	6 - 10
C.—Calendars and Historical Documents - - -	5,710 - -	4,494 18 9	1,215 1 3	—
£.	22,519 - -	20,195 8 -	2,329 12 10	6 - 10
Deduct Deficit - - - - -			6 - 10	
Net Surplus to be surrendered - - - £.			2,323 12 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The savings in Salaries (982 *l.* 2 *s.* 5 *d.*) were principally caused by the death of an Assistant Keeper and the superannuation of another, and by promotions at lower salaries, as stated in the "Explanation" for the year ending 31st March 1877, the greater part of the saving occurring in 1878, after the Estimates had been transmitted to the Treasury. A portion of the savings was, however, caused by the death of a Senior Clerk, and a consequent promotion at lower rate, and by occasional vacancies in two Junior Clerkships during the year.

The savings in Wages (132 *l.* 9 *s.* 2 *d.*) were caused by the superannuation of two workmen, the death of one workman, and the resignation of two workmen, and the promotions at lower salaries, and temporary vacancies.

B.—The Extra Expenditure is caused by the removal of Records presented by the Queen, belonging to the Duchy of Lancaster, and brought from Warrington to the Public Record Office, London.

C.—The saving is caused by smaller Payments to Editors of Calendars of State Papers.

The Surplus of 1,336 *l.* 12 *s.* 4 *d.*, shown on the Account of the Vote "Public Record Office," for the year ended 31st March 1877, has been surrendered.

Public Record Office, }
16 May 1878. }

T. Duffus Hardy,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 22.

PUBLIC RECORD OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Excess.
Sub-Head:—

B.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 2,323 l. 12 s. Net Surplus.

	£.	s.	d.
Grant - - - - -	22,519	-	-
Expenditure - - - - -	20,195	8	-
Net Surplus - - -	£. 2,323	12	-

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 23.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Establishment under the PUBLIC WORKS LOAN COMMISSIONERS and COMMISSIONERS for RELIEF of the WEST INDIA ISLANDS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,221 - -	5,256 7 4	- - -	35 7 4
B.—Incidental Expenses - - - - -	295 - -	288 17 3	6 2 9	—
C.—Engineering Expenses - - - - -	300 - -	64 15 -	235 5 -	—
SOLICITOR'S BRANCH :				
D.—Legal Salaries - - - - -	2,770 - -	2,543 8 6	226 11 6	—
E.—Other Legal Charges (a) - - - - -	2,600 - -	2,488 11 2	111 8 10	—
£.	11,186 - -	10,641 19 3	579 8 1	35 7 4
Deduct Deficit - - - - -			35 7 4	
Net Surplus to be surrendered - - £.			544 - 9	

(a) Including Supplementary Vote of 1,350 l.

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	11,500 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -	11,342 9 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess has arisen from the appointment of an additional Lower Division Clerk, and from a larger sum than was estimated having been required for temporary salaries.

B.—The Saving is due to trifling variations between Estimate and Expenditure in cab-hire, washing, minor charges, and expenses by Commissioners in aid in the West India Islands.

C.—No larger amount than 64 l. 15 s. was required for Engineering Expenses.

D.—The business in the Solicitor's branch was conducted with a smaller number of clerks than had been expected.

E.—The Supplementary Vote of 1,350 l., having been obtained from Parliament towards defraying law expenses incurred in the case of the Wigan Church Loan, the difference between that sum and the sum of 2,488 l. 11 s. 2 d. proved sufficient to discharge the cost of the other proceedings at Law, Counsels' Fees, &c.

CIVIL SERVICE ESTIMATES—CLASS II.—continued

23.—PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION—continued.

The Surplus of 1,031 l. 7 s. 9 d., shown on the Account of the Vote "Public Works Loan Commissioners and West India Islands Relief Commission," for the year ended 31st March 1877, has been surrendered.

26 October 1878.

W. W. Willink, Secretary,
and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 23.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Excess of Expenditure over the Estimate under the Sub-Head A., Excess.
"Salaries."

2. The Net Surplus is, as shown on the Account, 544 l. 0 s. 9 d.

Net Surplus.

	£.	s.	d.
Grant - - - - -	11,186	-	-
Expenditure - - - - -	10,641	19	3
Net Surplus - - -	£. 544	-	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 24.

REGISTER OFFICE, GENERAL, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, ENGLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages* - - - - -	23,788 - -	24,094 11 11	- - -	306 11 11
B.—Travelling, &c. - - - - -	983 - -	957 3 -	25 17 -	—
C.—Fees and Expenses of Superintendent Registrars, &c. - - - - -	20,855 - -	19,954 11 10	900 8 2	—
D.—Incidental Expenses - - - - -	985 - -	649 2 2	335 17 10	—
	£. 46,611 - -	45,655 8 11	1,262 3 -	306 11 11
Deduct Deficit - - - - -			306 11 11	
Net Surplus to be surrendered - - - £.			955 11 1	

* The Superintendent of the Statistical Department receives an allowance of 30*l.* per annum out of the Vote for the University of London, in addition to his salary.

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. 4,025 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	4,190 6 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess has arisen in consequence of payments having been made for the preparation of Parliamentary Returns, and for Returns relating to Police Superannuation, not provided for in the Estimate; and also from more task-work having been performed than was anticipated in preparing for the use of the public the General Index of Births, Deaths, and Marriages, in England and Wales.

B.—Casual difference between Estimate and Expenditure.

C.—The expenditure under this head fell short of the average yearly amount upon which the Estimate was framed.

D.—This Saving has been effected by adopting a better system to lessen the numerous applications from Registration Officers, throughout England and Wales, for books and forms, whereby the expense for carriage of parcels has been considerably reduced.

EXTRA RECEIPTS.—As these Receipts depend upon the number of applications made by the public for Searches and Certified Copies of the Registers of Births, Deaths, and Marriages, the exact amount to be realised cannot be foreseen.

The Surplus of 300*l.* 19*s.* 4*d.*, shown on the Account of the Vote "General Register Office, England," for the year ended 31st March 1877, has been surrendered.

General Register Office, }
2 August 1878. }

George Graham,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 24.

REGISTER OFFICE, GENERAL, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under the following Sub- Excess.
Head:

A.—Salaries and Wages.

2. The Net Surplus to be surrendered is, as shown by the Account, 955*l.* 11*s.* 1*d.* Net Surplus.]

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	46,611	-	-
Expenditure	-	-	-	-	-	-	-	-	45,655	8	11
Net Surplus									£.	955	11 1

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 25.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for STATIONERY and PRINTING, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	18,728 - -	18,869 10 11	- - -	141 10 11
B.—Horses and Carts - - -	1,230 - -	1,230 - -	- - -	- - -
C.—Police - - -	400 - -	396 11 -	3 9 -	- - -
D.—Incidental Expenses - - -	2,500 - -	2,033 8 5	466 11 7	- - -
E.—Printing for Public Departments - - -	118,000 - -	123,793 12 -	- - -	5,793 12 -
F.—Paper for - - ditto - - -	108,000 - -	96,544 - 5	11,456 19 7	- - -
G.—Parchments and Vellum for ditto - - -	19,500 - -	17,873 11 6	1,626 8 6	- - -
H.—Binding, &c., for - - ditto - - -	37,500 - -	40,059 7 -	- - -	2,559 7 -
I.—Small Stores for - - ditto - - -	44,000 - -	47,612 5 2	- - -	3,612 5 2
J.—Printing, Paper, Binding, &c., for Two Houses of Parliament - - -	90,000 - -	77,417 10 6	12,582 9 6	- - -
K.—Ditto, for Stationery Office Publications - - -	14,000 - -	17,853 9 -	- - -	3,853 9 -
L.—Salaries, Gazette Offices, London, Edinburgh, and Dublin - - -	2,116 - -	2,110 18 9	5 1 3	- - -
M.—Printing, Paper, Binding, &c., for Gazette Offices - - -	560 - -	702 18 4	- - -	142 18 4
N.—Incidental Expenses for - - ditto - - -	20 - -	13 17 10	6 2 2	- - -
O.—Parliamentary Records - - -	1,175 - -	1,293 17 6	- - -	118 17 6
£.	457,729 - -	447,704 18 4	26,146 1 7	16,121 19 11
Deduct Deficit - - -	- - -	- - -	16,121 19 11	- - -
Net Surplus to be surrendered - - -	- - -	£.	10,024 1 8	- - -

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
38,000 - -

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 37,996 18 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A gratuity of 300 l. was granted during the year to the Assistant Controller, whose salary was raised at the same time by 100 l. a year. On the other hand, a decreased expenditure followed upon the appointment of the present Controller, and upon a vacancy in the Junior Establishment, which was not filled.

D.—The decrease on this item is mainly owing to a new arrangement made with regard to the packing of paper for India, under which the cost of carriage to the packers is removed from the Votes of the Stationery Office.

E.—When the Estimates for the year were prepared, a saving of 9,500 l., as stated in the explanatory letter attached to the Estimates, was anticipated in consequence of new arrangements which had recently been made in regard to the printing of Specifications of Patents. The actual saving effected proved to be much less than the Estimate.

F.—Some slight economy on this Sub-Head has resulted from the continued fall in the price of many papers in common use, but the large saving shown is to a great extent apparent only. It resulted chiefly from the operation of new contracts for printing and binding, which came into effect during the year 1877-8, under which contractors provide the paper required in the execution of their contracts, and charge for it in quarterly bills. Under the old system, the paper was issued, as required, from the Stationery Office Stores, and the supplies necessary for keeping up the stock were paid for from time to time as they were obtained. One effect of the new contracts has, therefore, been to substitute, to a considerable extent, a system of credit for paper accounts for cash payments, and to lighten proportionately the charges falling on the Stationery Office Vote in the year in which the new system came into operation.

G.—This decrease is owing to the abolition of the stamps formerly necessary on second skins or "followers," and to the reduction in size of other skins used by the Inland Revenue.

H.—This increase is owing to the receipt of larger demands from the Education Department than had been anticipated.

I.—This increase is due to exceptional demands for Small Stores for use of Prisons, for Law Books for Courts of Law, and for a large number of "Hertslet's Treaties."

J.—The expenditure under this Sub-Head is quite conjectural, and depends upon the requirements of the two Houses of Parliament, which are beyond control.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 25.—STATIONERY AND PRINTING—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

K.—In this case, also, it is impossible to form an exact estimate. The expenditure depends upon the number and size of the books issued, and on the demand for them.

M.—This expenditure depends upon the size of the Gazettes, which vary according to the quantity of advertisements, notices, &c., received from the public for insertion, and paid for by them.

O.—This increase was chiefly caused by a special demand for a complete set of Hansard's Debates.

The Surplus of 1,244 *l.* 2 *s.* 8 *d.*, shown on the Account of the Vote "Stationery and Printing," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Stationery Office,
30 November 1878.

T. D. Pigott,
Controller, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Duabarr,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub- Heads:—

- A.—Salaries.
- E.—Printing for Public Departments.
- H.—Parchments and Vellum for ditto.
- I.—Small Stores - - - for ditto.
- K.—Printing, Paper, Binding, &c., for Stationery Office Publications.
- M.—Printing, Paper, Binding, &c., for Gazette Offices.
- O.—Parliamentary Records.

2. It has been ascertained by this Department that the articles charged for in the Cash Store Accounts. Account have been duly accounted for in the Store Accounts.

A Statement of the Stock in Store on the 31st March 1878 is appended hereto, together with the estimated value thereof, as compiled from information furnished to this Department by the Stationery Office. The Stock will be seen to stand as follows, viz. :—

	£.	s.	d.
Paper and Parchments - - - - -	45,784	5	-
Stationery Office Publications - - - - -	69,576	3	7
Small Stores - - - - -	12,945	4	5
	£. 128,305	13	-

3. The Net Surplus to be surrendered is, as shown by the Account, 10,024 *l.* 1 *s.* 8 *d.* Net surplus.

	£.	s.	d.
Grant - - - - -	457,729	-	-
Expenditure - - - - -	447,704	18	4
Net Surplus - - - - -	£. 10,024	1	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 25.—STATIONERY AND PRINTING—*continued.*

PAPER AND PARCHMENTS, AND STATIONERY OFFICE PUBLICATIONS.

STATEMENT of the Stock in Store at HER MAJESTY'S STATIONERY OFFICE, on 31st March 1878.

DESCRIPTION.	Number of different Sorts.	Gross Quantity.	Value.	DESCRIPTION.	Number of different Sorts.	Gross Quantity.	Value.
			£. s. d.				£. s. d.
Paper - - - -	255	69,716½ reams	39,059 6 4	Millboards - - - -	1	2,784 No.	11 14 4
Signet papers - - -	1	10,900 No.	10 4 4	Pasteboards - - - -	1	1,064 "	21 19 8
Telegraph paper - - -	2	4,102 coils	121 15 2	Cardboards - - - -	7	13,144 "	51 1 3
Tracing paper - - -	9	11½ reams and 138 rolls.	131 14 5	Caros - - - -	6	1,172 packs	36 19 7
" cloth - - - -	4	282 pieces	181 8 4	Parchments and vellums -	48	123,095 No.	4,827 16 2
Cloth papers - - - -	3	4,388 No.	16 8 3	Envelopes - - - -	various	3,172,160 "	913 3 6
Glazed calico - - - -	1	1,053 yards	25 4 10	Moulds for watermarked papers	"	51 "	341 12 -
Indestructible cloth - - -	1	73 "	2 2 7	Dandy rolls " "	"	2 "	16 4 -
Blotting pads - - - -	2	473 No.	14 7 -			TOTAL - £.	45,784 5 -
Portfolios - - - -	1	31 "	1 3 3	Stationery Office Publications	various	- - -	69,576 3 7

SMALL STORES.

STATEMENT of the Stock in Store at HER MAJESTY'S STATIONERY OFFICE, on 31st March 1878.

DESCRIPTION.	Number of different Sorts.	Gross Quantity.	Value.	DESCRIPTION.	Number of different Sorts.	Gross Quantity.	Value.
			£. s. d.				£. s. d.
Quills - - - -	2	2,600 No.	3 13 5	Sandbags - - - -	1	30 No.	1 5 -
Quill pens - - - -	9	163,582 "	235 3 9	Memorandum books - - -	4	12,043 "	127 18 9
Steel " - - - -	various	22,792 gross	3,014 18 1	India-rubber - - - -	2	4,764 pieces	32 7 10
Penholders - - - -	"	104,015 No.	64 8 4	Hansard's Debates - - -	1	265 sets and 521 vols.	1,532 15 -
Pencils - - - -	"	50,853 doz.	2,080 18 2	Books, &c. - - - -	various	68,891 No.	1,890 18 4
Leads for screw pencils	2	893 boxes	37 12 9	Almanac boards and frames -	2	1,445 "	36 2 6
Slate pencils - - - -	1	81,216 No.	17 17 3	Portfolios - - - -	4	229 "	35 2 3
Slate pencil-holders - - -	1	5,904 "	3 8 4	Leafholders, &c. - - - -	4	628 "	48 17 10
Slates - - - -	4	3,364 "	50 7 1	Letter balances - - - -	1	26 "	11 12 4
Sealing-wax - - - -	4	1,743 lbs.	139 10 3	" boxes - - - -	1	27 "	4 10 -
Wafers - - - -	2	37 lbs. and 36,450 No. }	22 13 7	Gum - - - -	1	1,000 lbs.	50 - -
Wafer boxes - - - -	2	524 No.	3 - -	" liquid - - - -	5	565 bottles	11 13 3
Boxes - - - -	3	2,040 "	40 2 2	" bottles and brushes -	1	136 No.	6 16 -
Knives and erasers - - -	4	5,430 "	167 19 11	Brushes - - - -	various	1,638 "	9 14 6
Scissors - - - -	3	960 pairs	48 9 4	Sponge - - - -	3	691 "	18 6 5
Hones - - - -	1	94 No.	7 1 -	Colours - - - -	various	7,504 "	279 12 4
Strops - - - -	1	71 "	3 19 10	Frames for prints - - - -	1	36 "	4 13 -
Bodkins - - - -	1	1,081 "	28 18 5	Prints - - - -	various	1,417 "	39 9 2
Folders - - - -	2	2,013 "	92 11 2	Ball frames - - - -	1	21 "	6 13 -
Pounce - - - -	1	6 lbs.	1 8 10	Clock faces - - - -	1	31 "	2 11 8
" boxes - - - -	1	36 No.	3 18 7	Alphabet boxes - - - -	5	70 "	16 9 6
Tape, ribbon, &c. - - -	22	6,184 doz.	849 9 7	Elastic bands - - - -	6	107 boxes	6 17 8
Laces and tags - - - -	3	45,685 No.	30 19 1	Colour saucers - - - -	various	451 No.	1 8 2
Pins - - - -	1	1,035 lbs. and 294 papers.	74 9 -	Drawing pins - - - -	1	1,771 "	3 13 10
Paper fasteners - - - -	2	1,932 boxes	53 1 6	Mouth glue - - - -	1	112 pieces	- 4 8
Pliers for fasteners - - -	1	63 No.	1 4 11	Ox gall - - - -	1	19 pots	- 9 6
Needles - - - -	2	3,612 "	- 19 1	Boxes of colours - - - -	1	26 No.	- 17 4
Messengers' bags - - - -	2	84 "	15 5 7	" chalk - - - -	1	389 "	9 14 6
Baskets for ink - - - -	3	213 "	6 10 4	Copying presses - - - -	2	107 "	437 2 6
Locks - - - -	4	38 "	17 19 -	Stands for ditto - - - -	2	103 "	195 - -
Inkpowders - - - -	2	2,110 "	6 16 7	Damping boxes - - - -	1	118 "	64 2 3
Ink - - - -	17	2,268 bottles	58 8 4	Water pans - - - -	1	16 "	1 - 8
Inkstands - - - -	15	4,047 No.	214 16 2	Baize pads - - - -	1	31 "	2 15 8
Cord - - - -	11	2,615 lbs.	86 17 5	Pincushions - - - -	1	44 "	- 13 9
Rulers - - - -	6	988 No.	45 14 3	Date tins - - - -	1	38 "	1 16 5
Lead pressers - - - -	3	319 "	28 19 11	Ink erasers - - - -	1	842 "	8 18 4
Seals - - - -	1	345 "	11 10 -	Punches - - - -	1	36 "	4 1 -
Files - - - -	2	352 "	5 19 5	Date stamps - - - -	1	2 "	2 - -
Straps - - - -	7	2,461 "	28 - 2	Cases - - - -	various	358 "	66 14 6
Twine boxes - - - -	1	282 "	21 11 5				
Copy books - - - -	various	116,878 "	360 17 10				
Covers for copy books - - -	1	32,840 "	8 15 2				
TOTAL - £.							12,945 4 5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Office of Her Majesty's WOODS, FORESTS, and LAND REVENUES, &c., in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE OF WOODS, &c.:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	16,852 - -	16,158 18 8	693 1 9	—
B.—Incidental Expenses - - - - -	115 - -	121 18 7	- - -	6 18 7
LEGAL BRANCH:				
C.—Salaries - - - - -	3,030 - -	2,536 5 7	493 14 5	—
D.—Fees to Counsel - - - - -	1,500 - -	1,062 8 -	437 12 -	—
E.—Parliamentary Agency - - - - -	200 - -	- - -	200 - -	—
F.—Law Stationers' Bills - - - - -	500 - -	532 17 11	- - -	32 17 11
G.—Incidental Expenses - - - - -	1,400 - -	1,316 9 2	83 10 10	—
OFFICE OF LAND REVENUE RECORDS AND INROLMENTS:				
H.—Salaries - - - - -	1,476 - -	1,408 15 -	67 5 -	—
I.—Incidental Expenses - - - - -	20 - -	11 4 1	8 15 11	—
£.	25,098 - -	23,148 16 7	1,983 19 11	39 16 6
Deduct Deficit - - - - -			39 16 6	
Net Surplus to be surrendered - - £.			1,944 3 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - Nil.
Amount of Extra Receipts realised in 1877-78, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Caused by the death of one, and the retirement of another, member of the Establishment.
B.—A larger Expenditure than was anticipated.
C.—The retirement of the late Solicitor. The present Solicitor receiving the minimum salary attached to the appointment.
D. to G.—The impossibility of forming any sound estimate as to the amount of litigation and legal investigations which may necessarily arise, and have to be made in any particular year.
H.—The death of the late Office-keeper, and the appointment of his successor at the minimum salary, and a less Expenditure than was anticipated for the pay of persons temporarily employed.
I.—A less Expenditure than was anticipated.

The Surplus of 2,063 l. 9 s. 9 d., shown on the Account of the Vote "Office of Woods, Forests, and Land Revenues, &c.," for the year ended 31st March 1877, has been surrendered.

Office of Woods, &c., }
30 July 1878.

Charles Gore,
James K. Howard,
Commissioners of Her Majesty's Woods, Forests, and Land Revenues,
and Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GEENRAL.

- Sub-Head A. 1. Sub-Head A.—Salaries. It has been omitted to be noticed on the Account that the remuneration received by the Chief Mineral Inspector from the Department of Science and Art for services in connection with the examinations of that department, amounted in the year to the sum of 84 l.
- Excess. 2. There has been an excess of Expenditure over the Estimate under Sub-Heads B. and F.
- Net Surplus. 3. The Net Surplus to be surrendered is, as shown by the Account, 1,944 l. 3 s. 5 d.

	£.	s.	d.
Grant - - - - -	25,093	-	-
Expenditure - - - - -	23,148	16	7
Net Surplus - - -	£. 1,944	3	5

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "OFFICE of WORKS and PUBLIC BUILDINGS," in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	35,145 - -	34,136 1 3	1,008 18 9	—
B.—Travelling Expenses - - - - -	2,200 - -	1,955 16 11	244 3 1	—
C.—Incidental Expenses - - - - -	550 - -	453 18 7	96 6 5	—
£.	37,895 - -	36,545 11 9		—
Surplus to be surrendered - - - £.			1,349 8 3	

In addition to the sum of 426 l. 18 s. 7 d. paid to the Receiver from this Vote for Commission, he received payments of Commission and Surveyor's Fees from certain Special Accounts as follows :—

	£. s. d.
Battersea Park - - - - -	353 14 8
Westminster Bridge Estate - - - - -	277 11 7
Shrewsbury and Holyhead Road - - - - -	3 14 2
Menai and Conway Bridges, Tolls - - - - -	9 2 -
Metropolis Improvements - - - - -	- - 8
£.	644 3 1

The First Class Surveyor in London received, in addition to his salary, 200 l., for designing and superintending Embankment of Land adjoining the Houses of Parliament, and also 7 l. 18 s. 9 d. from the Department of the Royal Mint.
Mr. C. Pulman, Clerk of the Works at the British Museum, received in addition to his salary, 6 l. 12 s. for superintending removal of scaffolding during extra hours, and also 13 l. 12 s. from the Trustees of the British Museum.

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	100 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	5 9 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual difference between Estimate and Expenditure.
- B.— Ditto - - ditto - - ditto - - ditto.
- C.— Ditto - - ditto - - ditto - - ditto.

EXTRA RECEIPTS.—These Receipts arise from Fees for Registration of Deeds and other uncertain sources, and vary greatly in amount.

The Surplus of 2,153 l. 6 s. 11 d., shown on the Account of the Vote "Office of Works and Public Buildings," for the year ended 31st March 1877, has been surrendered.

Her Majesty's Office of Works, &c.,
29 November 1878.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 1,349 l. 8 s. 3 d.

	£.	s.	d.
Grant - - - - -	37,895	-	-
Expenditure - - - - -	36,545	11	9
Surplus - - -	£. 1,349	8	3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 28.

SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SECRET SERVICE, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secret Service - - - - -	24,000 - -	13,679 2 4	10,320 17 8	—
Surplus to be surrendered - - - - -			10,320 17 8	
Add, to adjust overcharge on Account for prior year			- 1 -	
Total Surplus to be surrendered - - - - -		£.	10,320 18 8	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The Expenditure on this Grant is necessarily of an uncertain character.

The Surplus of 9,061 l. 9 s. 9 d., shown on the Account of the Vote "Secret Service," for the year ended 31st March 1877, has been surrendered.

Treasury,
29 November 1878. }

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined as far as the nature of the service will admit, and is, to that extent, correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 28.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus, as shown by the Account, is 10,320 l. 17 s. 8 d., but the sum to be surrendered will be 10,320 l. 18 s. 8 d.; 1 s. overcharged on the Account of the year 1875-76 having been adjusted in this Account.

	£.	s.	d.
Grant - - - - -	24,000	-	-
Expenditure - - - - -	13,679	2	4
Surplus - - -	£. 10,320	17	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EXCHEQUER and other OFFICES in SCOTLAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
EXCHEQUER, SCOTLAND:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,151 - -	3,867 5 -	283 15 -	—
OFFICE OF THE LORD LYON:				
B.—Salaries - - - - -	667 - -	643 9 -	23 11 -	—
C.—Incidental Expenses - - - - -	10 - -	4 11 3	5 8 9	—
CHARGES FORMERLY ON THE HEREDITARY REVENUE:				
D.—Salaries and Wages - - - - -	1,211 - -	1,210 13 4	- 6 8	—
E.—Queen's Plates - - - - -	218 - -	217 13 -	- 7 -	—
F.—Incidental Expenses - - - - -	50 - -	14 6 8	35 13 4	—
£	6,307 - -	5,957 18 3		—
Surplus to be surrendered - - - £.			349 1 9	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			700 - -	
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -			452 14 1	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-Head arose from vacancies in the Office of the Queen's Remembrancer.

B.—The Saving under this Sub-Head arose from the death of one of the Heralds connected with the Office of the Lord Lyon. During the period of this Account Mr. Burnett, the Lyon King-of-Arms, received 227 l. 10 s. from the Vote for Publication of Calendars, &c., Class III., No. 20, Sub-Head A., in addition to his salary of 300 l., provided for in this Vote.

C. and F.—These Savings are of the nature of casual variations between probable Estimates and actual Expenditure.

D. and E.—These fractional Savings arise from the Estimates having been in even pounds. Dr. Burton, the Historiographer, received during the Year from the Vote Class III., No. 20, Sub-Head A., 525 l., including outlay for assistance, for editing an abridgment of the Register of the Privy Council of Scotland, in addition to the Salary of 184 l. provided in this Vote; and 700 l., as Manager, &c. for Prisons, Scotland, under Class III., Vote 21, Sub-Head A.

EXTRA RECEIPTS.—The difference between the amount estimated and the amount received under this Head applies mainly to the Office of the Lord Lyon, and arises from there having been fewer Grants of Arms in 1877-78 than in 1876-77.

The Surplus of 357 l. 6 s. 6 d., shown on the Account of the Vote "Exchequer and other Offices in Scotland," for the year ended 31st March 1877, has been surrendered.

Exchequer Chambers, Edinburgh, }
20 November 1878.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant, amounting to 349 l. 1 s. 9 d., which will have to be surrendered to the Exchequer.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	6,307	-	-
Expenditure	-	-	-	-	-	-	-	-	5,957	18	3
									<hr/>		
								Surplus	£.	349	1 9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 30.

FISHERY BOARD, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FISHERY BOARD, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - - -	5,973 - -	6,081 9 11	- - -	108 9 11
B.—Travelling - - - - -	850 - -	904 19 3	- - -	54 19 3
C.—Law - - - - -	50 - -	39 18 2	10 1 10	- - -
D.—Postage - - - - -	60 - -	45 19 -	14 1 -	- - -
E.—Grant-in-aid of Piers or Quays (5 Geo. 4, c. 64)	3,000 - -	3,000 - -	- - -	- - -
F.—Cutter and Boat Service - - - -	2,430 - -	2,330 12 6	99 7 6	- - -
G.—Incidental Expenses - - - - -	350 - -	235 8 3	114 10 9	- - -
£.	12,713 - -	12,638 8 1	238 1 1	163 9 2
Deduct Deficit - - - - -			163 9 2	
Net Surplus to be surrendered - - - £.			74 11 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	6,020 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - -	6,643 16 1
Under-estimated - - - - -	£. 623 16 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Salaries.—Deficit—From increase to pay of out-door establishment arising out of the new classification and scale of Salaries authorised by Treasury, 20th June 1877, No. 9393—77.
 B.—Travelling.—Deficit—From the Estimate being insufficient to meet the expenditure.
 C.—Law.—Surplus—From the whole of the Estimate not having been required.
 D.—Postage.—Surplus - - - ditto - - - ditto.
 E.—Grant-in-aid of Piers or Quays.—Tallies.
 F.—Cutter and Boat Service.—Surplus—From Savings effected in pay and victualling of officers and men of the Fishery Cruiser "Vigilant" while under refit.
 G.—Incidental Expenses.—Surplus—From several items, previously charged to this Sub-head, now appearing under "A.—Salaries," by order of the Comptroller General.

The Surplus of 11 l. 0 s. 11 d., shown on the Account of the Vote for the "Fishery Board, Scotland," for the year ended 31st March 1877, has been surrendered.

Fishery Board, Scotland, }
 Edinburgh, 7 November 1878. }

B. F. Primrose,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 H. B. Arber.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 30.

FISHERY BOARD, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

A.—Salaries and Allowances.

B.—Travelling.

2. Sub-Head A.—There being no note in the Account, nor in the Estimate, it is to be observed that the First Clerk has been paid during the year 1877–78, in addition to his salary as First Clerk, the sum of 8 *l.* 8 *s.*, as Special Local Secretary at Science and Art examinations, and that this sum has been defrayed out of the Vote for “Science and Art.” It is further to be observed that one of the First Class Fishery Officers has been paid during the year 1877–78, in addition to his salary as Fishery Officer, the sum of 14 *l.* 2 *s.* as Inspector at Anstruther Harbour. Additional payments.

3. The Net Surplus to be surrendered is, as shown by the Account, 74 *l.* 11 *s.* 11 *d.* Net Surplus.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	12,713	-	-
Expenditure	-	-	-	-	-	-	-	-	12,638	8	1
Net Surplus									£.	74	11 11

EXTRA RECEIPTS, payable to EXCHEQUER.

4. Since the date of the receipt of this Account, the following explanation has been received from the Accounting Officer relative to Extra Receipts:— Extra Receipts

“The difference between the Estimate 1877–78 of Extra Receipts, and the sum received arose from the Herring Fishery having proved more successful than was anticipated, and yielded more Brand Fees.”

CIVIL SERVICE ESTIMATES—CLASS II.—*continued*.

VOTE 31.

LUNACY COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LUNACY COMMISSION, SCOTLAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,775 - -	4,455 4 5	319 15 7	—
B.—Travelling and Personal Expenses - - -	800 - -	687 19 10	112 - 2	—
C.—Incidental Expenses - - - - -	50 - -	45 19 2	4 - 10	—
	£. 5,625 - -	5,189 3 5		—
Surplus to be surrendered - - - £.			435 16 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	400 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	401 17 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancy in the office of Deputy Commissioner.

B.— Ditto - - - ditto.

The Surplus of 309 £. 16 s. 11 d., shown on the Account of the Vote "Lunacy Commission, Scotland," for the year ended 31st March 1877, has been surrendered.

General Board of Lunacy, Edinburgh, }
14 November 1878.

W. Forbes,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 31.

LUNACY COMMISSION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 435*l.* 16*s.* 7*d.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	5,625	-	-
Expenditure	-	-	-	-	-	-	-	-	-	5,189	3	5
Surplus	-	-	-	-	-	-	-	-	-	£. 435	16	7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

Vote 32.

REGISTER OFFICE, GENERAL, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,421 - -	5,361 8 4	59 11 8	—
B.—Travelling Expenses - - - - -	1,130 - -	1,165 5 6	- - -	35 5 6
C.—Incidental Expenses, &c. - - - - -	50 - -	22 14 5	27 5 7	—
£.	6,601 - -	6,549 8 3	86 17 3	35 5 6
Deduct Deficit - - - - -			35 5 6	
Net Surplus to be surrendered - - - £.			51 11 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	260 - -
Amount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer - - - - -	267 10 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The employment of a boy clerk in lieu of a man copyist.
 B.—The Travelling Expenses necessarily fluctuate, owing to a variety of circumstances, such as the state of the weather, the efficiency of the Registrars, &c.
 C.—The impossibility of making a closer approximation to the Incidental Expenses.

EXTRA RECEIPTS.—These Receipts, which consist of Fees principally for searches and extracts, vary considerably, and cannot be more closely estimated.

The Surplus of 182*l.* 1*s.* 10*d.*, shown on the Account of the Vote, "General Register Office, Scotland," for the year ended 31st March 1877, has been surrendered.

General Registry Office, Edinburgh, }
 6 May 1878.

W. Pitt Dundas,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
 R. J. Williams.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 32.

REGISTER OFFICE, GENERAL, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub- Excess.
Head:—

B.—Travelling Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 51 l. 11 s. 9 d. Net Surplus.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	6,601	-	-
Expenditure	-	-	-	-	-	-	-	-	6,549	8	3
Net Surplus									£.	51	11 9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR PUBLIC HEALTH, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR PUBLIC HEALTH, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	7,068 - -	6,946 19 5	121 - 7	—
B.—Travelling Expenses - - - - -	1,400 - -	1,045 9 9	354 10 3	—
C.—Law Expenses - - - - -	100 - -	32 14 -	67 6 -	—
D.—Incidental Expenses - - - - -	260 - -	165 - 1	94 19 11	—
GRANTS IN AID:				
E.—Medical Relief - - - - -	10,000 - -	9,989 5 5	10 14 7	—
F.—Pauper Lunatics - - - - -	65,000 - -	65,466 13 -	- - -	466 13 -
	£. 83,828 - -	83,646 1 8	648 11 4	466 13 -
Deduct Deficit - - - - -			466 13 -	
Net Surplus to be surrendered - - - £.			181 18 4	

£. s. d.

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1878, and paid over to the Exchequer - 64 9 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

There is a Surplus on Sub-Heads A., B., C., D., and E., of the Vote, in consequence of the amounts estimated for under these Sub-Heads not having been exhausted.

F.—The approval of Her Majesty's Treasury to the Excess under this Sub-Head being met out of Savings which have been effected on other Sub-Heads of the Vote, is dated 30th October 1877, a copy of which was transmitted to the Audit Office on 7th November 1877.

The Surplus of 1,408 l. 13 s. 1 d., shown on the Account of the Vote "Board of Supervision, &c. Scotland," for the year ended 31st March 1877, has been surrendered.

Board of Supervision, Edinburgh, }
29 November 1878.

John Skelton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR
PUBLIC HEALTH, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub- Excess.
Head:—

GRANTS IN AID:

F.—Pauper Lunatics.

2. The Net Surplus to be surrendered is, as shown by the Account, 181 *l.* 18 *s.* 4 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	83,828	-	-
Expenditure - - - - -	83,646	1	8
Net Surplus - - -	£.	181	18 4

EXTRA RECEIPTS, payable to EXCHEQUER:

3. The Extra Receipts, which amount to 54 *l.* 9 *s.* 6 *d.*, were not estimated. The Extra Receipts.
Accounting Officer has omitted to furnish any explanation on the Appropriation
Account, but the cash accounts show that this amount was made up of two sums of
58 *l.* 5 *s.* 6 *d.* for Law Expenses, and 6 *l.* 4 *s.* for Pauper Lunatics, recovered and brought
to account in respect of payments in previous years.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSEHOLD of the LORD LIEUTENANT of IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Household - - - - -	3,631 - -	3,609 6 1	21 13 11	—
B.—Incidental Expenses, ditto - - - - -	84 - -	87 12 8	- -	3 12 8
C.—Salaries and Allowances, Chapel - - - - -	638 - -	638 7 -	- -	- 7 -
D.—Ditto - ditto - - - Office of Arms - -	1,083 - -	1,082 12 -	- 8 -	—
E.—Queen's Plates - - - - -	1,562 - -	1,562 6 2	- -	- 6 2
£.	6,098 - -	6,980 3 11	22 1 11	4 5 10
Deduct Deficit - - - - -			4 5 10	
Net Surplus to be surrendered - - - £.			17 16 1	
Estimated Amount of Extra Receipts payable to Exchequer - - -			£. s. d.	£. s. d.
And of Stamps on certain documents - - -			750 - -	
			100 - -	
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -				850 - -
And of Stamps on certain documents - - -			387 10 -	
			180 - -	
				567 10 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Portion of salary not having been paid to the representatives of a deceased officer; and also a lapsed order.

B.—Approximate Estimate.

D. and E.—Fractions of a £.

EXTRA RECEIPTS.—Copy of a Memorandum which has been received from Ulster King of Arms with reference to the difference between the Estimated Amount of Extra Receipts, and the amounts realised :—

HOUSEHOLD OF THE LORD LIEUTENANT.

1877-8.

The receipts in my department for the year 1877-78, were estimated as follows :—

Fees of office - - - - - £. 450
Fees of the Order of St. Patrick - - - 350

£. 750

Stamps - - - - - £. 100

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 34.—HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND—*continued.*

The primary cause of difference between the estimated amount and the amount realised, is the non-creation during the year of a Knight of St. Patrick, and the consequent non-receipt of any return from the Order.

The difference between the estimated amount of office fees, and the actual amount realised; a difference of 62 *l.* 10 *s.* arises from there being, to that extent, less official business during the year.

The stamps produced 180 *l.*, being 80 *l.* more than estimated, from the circumstance of there being more stamped documents issued in proportion to the business done.

Office of Arms, Dublin Castle, }
18 April 1878.

(signed) *J. Bernard Burke,*
Ulster.

A Grant has been taken for 1 *l.* 6 *s.* 4 *d.*, the Deficit shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the year ended 31st March 1877.

Dublin Castle, 1 October 1877.

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 34.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub- Excess.
Heads:—

- B.—Incidental Expenses, Household.
- C.—Salaries and Allowances, Chapel.
- E.—Queen's Plates.

2. The Net Surplus to be surrendered is, as shown by the Account, 17 *l.* 6 *s.* 1 *d.*

Net Surplus.

								£.	s.	d.
Grant	-	-	-	-	-	-	-	6,998	-	-
Expenditure	-	-	-	-	-	-	-	6,980	3	11
Net Surplus	-	-	-	-	-	-	-	£.	17	16 1

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 35.

CHIEF SECRETARY FOR IRELAND—OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CHIEF SECRETARY for IRELAND—OFFICES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CHIEF SECRETARY'S OFFICE :						
A.—Salaries, Wages, and Allowances - - -	15,609 - -	15,492 16 6	116 3 6	—	—	—
B.—Travelling - - - - -	1,210 - -	1,194 8 4	15 11 8	—	—	—
C.—Incidental Expenses - - - - -	510 - -	352 10 4	157 9 8	—	—	—
INSPECTORS OF LUNATIC ASYLUMS (8 & 9 Vict. c. 117, s. 23) :						
D.—Salaries - - - - -	2,978 - -	2,979 17 10	- - -	1 17 10	—	—
INSPECTION OF PUBLIC ASYLUMS :						
E.—Travelling - - - - -	450 - -	418 3 3	31 16 9	—	—	—
F.—Incidental Expenses - - - - -	50 - -	37 2 9	12 17 3	—	—	—
INSPECTION OF PRIVATE ASYLUMS (5 & 6 Vict. c. 123; 8 & 9 Vict. c. 107, s. 23; and 37 & 38 Vict. c. 74, s. 2) :						
G.—Travelling and Personal Allowance - -	80 - -	60 10 6	19 9 6	—	—	—
H.—Fees to Clerks of the Peace, Physicians, &c.	30 - -	26 - -	4 - -	—	—	—
INSPECTORS OF IRISH FISHERIES (32 & 33 Vict. c. 92, s. 9) :						
I.—Salaries - - - - -	2,705 - -	2,826 13 3	- - -	121 13 3	—	—
J.—Travelling - - - - -	700 - -	846 8 11	- - -	146 8 11	—	—
K.—Incidental Expenses - - - - -	523 - -	581 10 -	- - -	58 10 -	—	—
VETERINARY DEPARTMENT (35 & 36 Vict. c. 16) :						
L.—Salaries and Wages - - - - -	2,354 - -	2,185 17 4	168 2 8	—	—	—
M.—Travelling - - - - -	250 - -	121 18 1	128 1 11	—	—	—
N.—Incidental Expenses - - - - -	100 - -	94 5 2	5 14 10	—	—	—
INSPECTOR UNDER CRUELTY TO ANIMALS ACT, 1876 :						
O.—Salary - - - - -	50 - -	50 - -	—	—	—	—
£.	27,599 - -	27,268 2 3	659 7 9	328 10 -	—	—
Deduct Deficit - - - - -			328 10 -	—	—	—
Net Surplus to be surrendered - - - £.			330 17 9	—	—	—

Estimated Amount of Extra Receipts payable to Exchequer on account of Fees for renewal of Licences to Private Lunatic Asylums - - - - -	£. s. d. 200 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -	210 - -

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 35.—CHIEF SECRETARY FOR IRELAND OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies.—£.105 was paid under Treasury authority of the 30th April 1877, for the drafting of a Bill for Amendment of Law relating to the Registration of Assurances in Ireland, for which item no provision was made in the Estimate. Major Marcus P. F. Caulfeild, second class clerk in the Admiralty Department, received the sum of 249 l. 18 s. 4 d.; and his successor, Mr. W. A. Baillie-Hamilton, second class clerk in the Colonial Office, received 46 l. 18 s. 4 d. each, as Private Secretary to the Chief Secretary for Ireland.

B., C. and E., F., G., H. and J., K., M., N.—These charges fluctuate from year to year, and cannot be exactly estimated.

D.—Partly by an under-estimate of 1 l. in salaries of staff, and partly by an increase of office cleaner's salary, 17 s. 10 d.

I.—Partly by the clerk having been paid at the rate of 160 l., instead of 80 l. as estimated for, and partly by payment to the writer for overtime.

L.—All the officers estimated for were not employed.

O.—This officer receives 1,000 l. as Registrar General, from Vote, "Register Office, General, Ireland," Class II., Vote 41.

EXTRA RECEIPTS.—Explanation of the cause of variation between the sum estimated, and that actually received :

Office of Lunatic Asylums, 15 May 1878.

THE Inspectors beg to state that the reason why the amount received for licences on private asylums for the year 1877-78, was in excess by the sum of 10 l. over the estimated return, was owing to the numbers for which licences were taken out, having been more than they anticipated.

(signed) J. Nugent.

The Surplus of 1,233 l. 7 s. 4 d., shown on the Account of the Vote "Chief Secretary for Ireland—Offices," for the year ended 31st March 1877, has been surrendered.

Dublin Castle, 31 October 1878.

Thomas H. Taylor, Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 35.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz. :— Excess.

INSPECTORS OF LUNATIC ASYLUMS :

D.—Salaries.

INSPECTORS OF IRISH FISHERIES :

I.—Salaries.

J.—Travelling.

K.—Incidental Expenses.

2. Sub-Head O.—Inspector under Cruelty to Animals Act, 1876. This is the first New Sub-Head. time this Sub-Head has appeared in the Accounts of the Vote, provision for the salary of this officer having been made in a Supplementary Estimate laid before the House of Commons on the 5th March 1878.

3. There is, as shown by the Account, a Net Surplus amounting to 330 l. 17 s. 9 d. Net Surplus.

	£.	s.	d.
Grant - - - - -	27,599	-	-
Expenditure - - - - -	27,268	2	3
Net Surplus - - - - -	£. 330	17	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 36.

BOUNDARY SURVEY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOUNDARY SURVEY, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	250 - -	248 17 9	1 2 3	—
B.—Travelling (Surveyors) - - - - -	180 - -	175 10 2	4 9 10	—
C.—Incidental Expenses - - - - -	30 - -	29 15 2	- 4 10	—
	£. 460 - -	454 3 1		—
Surplus to be surrendered - - - £.			5 16 11	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

A, B, C.—Savings effected in field duties.

The Surplus of 1 l. 11 s. 4 d., shown on the Account of the Vote "Boundary Survey, Ireland," for the Year ended 31st March 1877, has been surrendered.

J. Ball Greene,
Accounting Officer.

Benjn. Scott,
Clerk in charge of Accounts,
Dublin, 25 September 1878.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 36.

BOUNDARY SURVEY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus to be surrendered is, as shown by the Account, 5 *l.* 16 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - -	460	-	-
Expenditure - - - - -	454	3	1
Surplus - - -	£. 5	16	11

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 37.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITABLE DONATIONS and BEQUESTS OFFICE, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	2,009 - -	2,034 1 7	- - -	25 1 7
B.—Law Costs - - - - -	50 - -	8 8 11	41 11 1	—
C.—Incidental Expenses - - - - -	26 - -	15 7 1	10 12 11	—
£.	2,085 - -	2,057 17 7	52 4 -	25 1 7
Deduct Deficit - - - - -			25 1 7	
Net Surplus to be surrendered - - - £.			27 2 5	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			41 18 4	
Amount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer			56 13 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Excess on this Sub-Head was caused by the employment temporarily of a writer.
- B.—The irrecoverable costs were less than anticipated.
- C.—Economy in the incidental expenses.

EXTRA RECEIPTS.—In addition to 41*l.* 18*s.* 4*d.* interest on Embezzled Charity Recovery Fund, the sum of 3*l.* 14*s.* 11*d.* was received in J. Nolan's Charity, and 11*l.* 0*s.* 4*d.* in P. Rivers' Charity, which were paid over to the Exchequer.

The Surplus of 70*l.* 10*s.* 11*d.*, shown on the Account of the Vote "Charitable Donations and Bequests Office, Ireland," for the year ended 31st March 1877, has been surrendered.

Edward Sullivan, M.R.,
Chairman.

Hercules Macdonnell, } Secretaries and
W. Gernon, } Accounting Officers.
J. G. Alcorn,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 37.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head Expenditure.
A.—Salaries and Wages.

2. The Net Surplus to be surrendered is, as shown by the Account, 27*l.* 2*s.* 5*d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	2,085	-	-
Expenditure - - - - -	2,057	17	7
Net Surplus - - -	£. 27	2	5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 38.

THE LOCAL GOVERNMENT BOARD, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	21,755 - -	21,057 13 10	697 6 2	—
B.— Ditto, Auditors of Poor Law Unions - -	5,049 - -	5,048 1 6	- 18 6	—
C.— Ditto, Schoolmasters and Schoolmistresses in Workhouses.	9,300 - -	9,172 8 11	127 11 1	—
D.— Ditto, Medical Officers, Medicines, &c. -	72,750 - -	70,351 8 -	2,398 12 -	—
E.—Salaries of Officers appointed or constituted under the Public Health (Ireland) Act, 1874.	13,800 - -	13,550 16 3	249 3 9	—
F.—Travelling, &c. of Inspectors - - - - -	3,630 - -	2,860 1 6	769 18 6	—
G.—Law Costs - - - - -	250 - -	165 - 1	84 19 11	—
H.—Incidental Expenses - - - - -	450 - -	440 15 6	9 4 6	—
I.—Vaccine Lymph, Expenses in connection with gratuitous supply of.	1,200 - -	976 6 7	223 13 5	—
£.	128,184 - -	123,622 12 2		—
Surplus to be surrendered - - - £.			4,561 7 10	

Estimated Amount of Extra Receipts payable to Exchequer, for Auditors' Salaries - - -	£. s. d.
	1,517 - -
Amount of Extra Receipts realised in the year 1878, 1,456 <i>l.</i> 0 <i>s.</i> 4 <i>d.</i> , and paid over to Exchequer for Auditors' Salaries, including amount received in March 1877, less over-payment of 9 <i>s.</i> 2 <i>d.</i> returned to the Coleraine Town Commissioners; but not including amount received in March 1878, viz., 80 <i>l.</i> 1 <i>s.</i> * - - - - -	1,411 1 6†
Other Receipts realised in the year 1877-78, and paid over to the Exchequer, for Law Costs -	36 9 6
Ditto - one year's rent of portion of premises at No. 45, York-street, Dublin, one of the Vaccine Lymph Depôts, 16 <i>l.</i> of which paid to the Exchequer for Half Year's Rent‡ - - -	8 - -

* Included in Order to the Paymaster General for payment to the Exchequer, 18th April 1878.

† Deficiency caused by non-payment of amounts assessed on towns for Auditors' Salaries.

‡ Second half year's rent included in Order to the Paymaster General above quoted.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Savings caused by limited expenditure for temporary services, and by resignations of two clerks of the 3rd class.
 B.—Votes of Parliament are not taken for fractions of a pound.
 C.—New appointments to fill vacancies made at minimum salaries.
 D.—New appointments to fill vacancies made at minimum salaries; and reduction in supplies of medicines, &c.
 E.—Accounts of certain Urban Sanitary Districts not submitted for payment.
 F.—Increase in travelling expenses provided for, which did not occur.
 G.—Bills of costs furnished for the limited amount charged.
 H.—Certain expenses incurred were not submitted for payment until after the termination of the financial year.
 I.—Same as Sub-Head H.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 38.—THE LOCAL GOVERNMENT BOARD, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

The Surplus of 4,429*l.* 0*s.* 4*d.*, shown on the Account of the Vote "Local Government Board, Ireland," for the year ended 31st March 1877, less 4*l.* 0*s.* 10*d.* to adjust error in previous surrender, has been surrendered or "written off," as communicated by Treasury Letter, No. 5047—78, dated 26th March 1878.

A. Power, Vice President,
Accounting Officer.

Local Government Board, Ireland, }
28 October 1878. }

Thomas W. Foy,
Clerk in charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 38.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE being no note to this effect in the Account. nor in the Estimate, I have to observe that Mr. O'Brien, an Inspector of the Local Government Board, Ireland, received 200*l.* out of the Vote for "Temporary Commissions," Class VII., Vote 1. Extra Remuneration.

2. Payments for Rent, Ground Rent, Rates, Taxes, and Insurance, are included in the Account. Such charges are usually paid out of the Vote for the Department of Works. A Statement of Houses occupied by the Local Government Board, for which the rent is defrayed out of the Vote 38, Class II., has been furnished by that Department, and is annexed. Rent.

3. The Surplus to be surrendered is, as shown by the Account, 4,561*l.* 7*s.* 10*d.* Surplus.

	£.	s.	d.
Grant - - - - -	128,184	-	-
Expenditure - - - - -	123,622	12	2
Surplus - - -	£. 4,561	7	10

STATEMENT referred to in the foregoing REPORT.

LIST of HOUSES rented by the Local Government Board as Vaccine Lymph Depôts.

Local Situation of Houses.	Annual Rent Payable.	Valuation.	Observations.
	£. s. d.	£.	
45, Upper Sackville-street, Dublin.	12 9 3*	120	*Ground rent under fee farm grant assigned by the Directors of the late Cow Pock Institution.
45, York-street, Dublin -	45 - -	40	Held under lease for 31 years, from 1st November 1857, assigned by the Directors.

Note.—A portion of the premises in York-street, viz., a coach-house, stable, and two lofts, are leased for a term of 15 years, from the 1st May 1873, at the yearly rent of 16*l.*, which will be payable as Extra Receipts to the Exchequer. Rooms heretofore used as Vaccine Lymph Depôts, in 35½, New-row, West, and 23, Phoenix-street, Dublin, under agreements from year to year by the Directors of the late Cow Pock Institution, will be surrendered on the 6th June next, in pursuance of notice given for the purpose.

A true statement.

(signed) *R. Banks*, Secretary.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 39.

PUBLIC RECORD OFFICE, IRELAND, AND KEEPER OF STATE PAPERS, DUBLIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, IRELAND, &c., in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,626 - -	5,441 7 8	184 12 4	—
B.—Incidental Expenses - - - - -	450 - -	367 1 -	82 19 -	—
£.	6,076 - -	5,808 8 8		—
Surplus to be surrendered - - - £.			267 11 4	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	700 - -
	739 4 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries:	£. s. d.
Saving caused by resignation, on 28th February 1878, of one of the Second Class Clerks -	14 16 2
Amount undrawn by Editor of National MSS. -	107 10 -
Unexpended on Workmen (owing to non-filling-up of a vacancy on the Staff) -	65 - -
Unexpended on Temporary Servants -	8 1 9
Fractional differences between Gross Sums in Estimate and Net Amounts paid -	4 4 3
	199 12 2
Less—Expended on Writers, more than voted* - - - - -	14 19 10
	£. 184 12 4
B.—Incidental Expenses:	
Unexpended on Incidentals:	£. s. d.
(30 & 31 Vict. c. 70) - - - - -	29 4 4
(38 & 39 Vict. c. 59) and (39 & 40 Vict. c. 58) - - - - -	53 14 8
	82 19 -
Total Surplus - - - £.	267 11 4

* Sanctioned by Treasury Letter of 16th February 1878, No. 1125.

The Surplus of 731 l. 14 s. 2 d., shown on the Account of the Vote "Public Record Office, Ireland, &c.," for the year ended 31st March 1877, has been surrendered.

11 November 1878.

Saml. Ferguson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 39.

PUBLIC RECORD OFFICE, IRELAND, AND KEEPER OF STATE
PAPERS, DUBLIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus to be surrendered is, as shown by the Account, 267 l. 11 s. 4 d.

Surplus.

							£.	s.	d.
Grant	-	-	-	-	-	-	6,076	-	-
Expenditure	-	-	-	-	-	-	5,808	8	8
Surplus	-	-	-				£. 267	11	4

EXTRA RECEIPTS, payable to EXCHEQUER.

2. The Accounting Officer has not appended any explanation of the variation between the estimated and actual amount of Extra Receipts; but, in reply to a letter from my Department, he has informed me that "the difference between the Estimate (700 l.) of Cash Extra Receipts, and the result (739 l. 4 s. 6 d.), omitted to be explained in the Appropriation Account of this Office to 31st March 1878, can only be explained by the fact that these Receipts vary with the demands of the public for Certified Copies; and that these demands vary with the fluctuating amount of business transacted in the Courts of Justice. In framing the Estimate for 1877-78, regard was had to the average receipts of previous years."

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 40.

OFFICE OF PUBLIC WORKS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for OFFICE of PUBLIC WORKS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	25,145 - -	25,144 16 -	- 4 -	—
B.—Travelling Expenses - - - - -	4,100 - -	3,961 6 7	138 13 5	—
C.—Incidental Expenses - - - - -	250 - -	177 17 4	72 2 8	—
D.—Fees to Counsel, &c. - - - - -	- - -	175 13 10	- - -	175 13 10
	£. 29,495 - -	29,459 13 9	211 - 1	175 13 10
Deduct Deficit - - - - -			175 13 10	
Net Surplus to be surrendered - - - £.			35 6 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	- - - 5 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	- - - 3 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- B.—Casual.
- C.—Saving arises from transfer of certain charges to a new Sub-Head under this Vote.
- D.—This Sub-Head was introduced in pursuance of Treasury Instructions received subsequent to the preparation of the Estimate, and provides for all charges paid through the Solicitor, heretofore borne under Sub-Head "Incidents, and other Voted Services."

The following extra emoluments were paid to the officers under-named out of the funds of this Vote, the particulars of which are not stated in the Estimate:

1. Against the item for separating loans repayments into principal and interest, 60*l.*, viz. :

	£. s. d.
F. H. Chance, First Class Clerk - - - - -	19 10 -
F. L. Wiber, Second Class Clerk - - - - -	13 15 -
O. H. Braddell, Second Class Clerk - - - - -	13 15 -
D. T. S. Jones, Third Class Clerk - - - - -	7 4 -
E. Golding, Messenger - - - - -	8 10 6
£.	57 14 6

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*VOTE 40.—OFFICE OF PUBLIC WORKS, IRELAND—*continued.*

2. Payments made on Treasury Authority, but not specially provided for in Estimate :
T. C. Copland, First Class Clerk, 15 *l.*
3. Payments out of local or special funds :
J. H. Owen, Architect; salary of 100 *l.* a year out of funds handed over by the Commissioners of Irish Church Temporalities for the preservation of National Monuments; Treasury Letter, dated 9th May 1878; 7561/78.
4. Payments made out of this Vote to officers belonging to other Departments for extra services performed by them :
William Coghlan, Messenger, Board of Control of Lunatic Asylums, 20 *l.*
M. Kinsella, Housekeeper, Board of Control of Lunatic Asylums, 8 *l.*
- In addition to 56 *l.* and 27 *l.* paid to them respectively under Vote 35, Chief Secretary for Ireland Offices (Inspector of Lunatic Asylums' Branch).

A Grant has been taken for 400 *l.* 16 *s.* 5 *d.*, the Deficit shown on the Account of the Vote "Office of Public Works, Ireland," for the year ended 31st March 1877.

Office of Public Works, Dublin, }
26 November 1878.

J. G. McKerlie,
Chairman, and Accounting Officer, Board of Public Works.
W. B. Soady,
Accountant.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 40.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Sub-Head D., for "Fees to Counsel, &c.," has been authorised by the Lords of the Treasury subsequently to the preparation of the Estimates for this year. Additional Sub-Head D.

2. The Temporary Messenger, who was reported in the years 1875-76 and 1876-77, as drawing pay without having received a Civil Service Certificate, was employed throughout the whole of this year, but has since been discharged, and his situation filled by a duly qualified Boy Messenger. Sub-Head A. Uncertificated Messenger.

3. The Net Surplus is, as shown by the Account, 35 *l.* 6 *s.* 3 *d.*

Net Surplus

	£.	s.	d.
Grant - - - - -	29,495	-	-
Expenditure - - - - -	29,459	13	9
Net Surplus - - -	£. 35	6	3

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 41.

REGISTER OFFICE, GENERAL, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances - - - -	9,819 - -	9,266 18 4	552 1 8	—
B.—Travelling Expenses - - - -	300 - -	298 2 9	91 17 3	—
C.—Superintendent and District Registrars - -	5,090 - -	4,959 8 9	130 11 3	—
D.—Legal Expenses - - - -	60 - -	24 7 6	35 12 6	—
E.—Incidental Expenses - - - -	210 - -	164 18 2	45 1 10	—
F.—Agricultural and Emigration Statistics - -	1,210 - -	1,180 4 10	29 15 2	—
G.—Salaries—Census of Ireland 1871 - - -	- - -	144 15 -	- - -	144 15 -
	£. 16,779 - -	16,088 15 4	884 19 8	144 15 -
Deduct Deficit - - - -			144 15 -	
Net Surplus to be surrendered - - - £.			740 4 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - -	£. s. d.
Amount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer - -	40 - -
	56 12 -

In addition to his Official Salary of 1,000*l.*, the Registrar General received 50*l.* during the Financial Year ended 31st March 1878 from the Vote for "Chief Secretary for Ireland, Offices," as Inspector under the Cruelty to Animals Act, 1876.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The under expenditure was owing to the resignation of one Transcriber on 2nd May 1877; the abolition of the office of Chief Clerk, and of one First Class Clerkship on the 31st August 1877; also to savings effected on the amounts voted for Taskworkers and Writers.

B.—The Saving was caused in consequence of the Inspector of Registration having been engaged in the office during a portion of the Financial Year.

C., D., E., and F.—Over-estimated.

G.—No amount was inserted in the Estimate for this service. The Treasury sanctioned the expenditure being met out of Savings on the other Sub-Heads.

EXTRA RECEIPTS.—The amount received was 16*l.* 12*s.* in excess of the amount estimated. The Estimate was based on the sums received between 1st April and 31st October 1876. It is not possible to estimate accurately the amount of these receipts.

The Surplus of 73*l.* 14*s.* 11*d.*, shown on the Account of the Vote "General Register Office, Ireland," for the year ended 31st March 1877, has been surrendered.

General Register Office, Dublin, }
22 October 1878.

W. M. Burke, Registrar General,
Accounting Officer.

Augustus H. Hill,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 41.

REGISTER OFFICE, GENERAL, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Sub-Head G.—Census of Ireland, 1871. THIS is a new Sub-Head not contemplated at the time the Estimate was framed. The payments under it were made to the Superintendent and Clerks employed upon the Topographical Townland Index of the Census of Ireland, as sanctioned by the Treasury. The authority for the same is annexed.

Additional Sub-Head.

A

2. A statement is appended of extra remuneration paid to officers of the establishment during the year 1877–78, as furnished by the General Register Office.

Extra Remuneration.

3. Under Sub-Head F. is included a charge of 5*l.* for the rent of a hut at Warrenpoint for the use of the enumerators of emigrants. Rent is a service which is usually estimated for by the Department of Works.

Rent. B.

4. The Net Surplus to be surrendered is, as shown by the Account, 740*l.* 4*s.* 8*d.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	16,779	-	-
Expenditure - - - - -	16,038	15	4
Net Surplus - - -	£. 740	4	8

LETTER referred to in the foregoing REPORT.

(A.)

(18,634—77.)

Sir,
I AM directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, in reply to your letter of the 26th ultimo, for the information of his Grace the Lord Lieutenant, that my Lords are pleased to authorise the following payments to the gentlemen employed upon the Topographical Townland Index of the Census of Ireland after the 31st March 1876, viz. :—

Treasury Chambers, 5 December 1877.

	£.	s.	d.
To James J. Wilson, Superintendent, 358 days, at 7 <i>s.</i> 6 <i>d.</i> per day - -	134	5	-
„ J. H. Fitzgerald, Clerk, 12 days, at 7 <i>s.</i> per day - - - -	4	4	-
„ Jos. J. Flynn, Clerk, 12 days, at 5 <i>s.</i> 6 <i>d.</i> per day - - - -	3	3	-
„ John Tate, Clerk, 12 days, at 6 <i>s.</i> 6 <i>d.</i> per day - - - -	3	3	-
£.	144	15	-

The Under Secretary for Ireland.

I am, &c.
(signed) William Law.

(B.)

RETURN showing Extra Remuneration, provided under Sub-Head A., received by certain Persons in the GENERAL REGISTER OFFICE, in addition to their Official Salaries, during the Year ended 31st March 1878.

R A N K.	Amount Paid as Salary.	Extra Remuneration.	TOTAL.	Service for which Extra Remuneration was given.
	£. s. d.	£. s. d.	£. s. d.	
One Second Class Clerk -	228 13 6	19 17 5	248 10 11	Taskwork.
One Second Class Clerk -	223 13 1	17 6 6	240 19 7	„
One Fourth Class Clerk -	175 - 4	3 4 8	178 5 -	„
One Fourth Class Clerk -	151 11 -	- 12 11	152 3 11	„
One Transcriber -	105 18 -	82 15 6	188 13 6	„
One Transcriber -	105 18 -	73 8 7	179 6 7	„
One Transcriber -	105 18 -	61 6 2	167 4 2	„
One Messenger -	67 10 -	{ 10 13 1 } { 15 13 - }	93 15 1	{ Packing Papers. Allowance for Cleansing Strong Room, &c.
One Messenger -	67 10 -	10 19 7	78 9 7	Packing Papers.
Office Keeper * -	75 - -	6 6 -	81 6 -	Allowance for Washing Office Towels. This allowance ceased on 1st October 1877.

* The Office Keeper also received 60*l.* as an allowance for assistance in cleaning, as provided for in the Estimate.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 42.

GENERAL SURVEY AND VALUATION OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GENERAL SURVEY and VALUATION of IRELAND, for the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	18,008 - -	17,632 2 1	375 17 11	—
B.—Travelling and Subsistence Allowance - -	2,500 - -	2,798 10 5	- -	298 10 5
C.—Labour - - - - -	250 - -	248 7 10	1 12 2	—
D.—Legal Expenses - - - - -	200 - -	42 10 1	157 9 11	—
E.—Incidental Expenses - - - - -	250 - -	239 9 8	10 10 4	—
	£. 21,208 - -	20,961 - 1	545 10 4	298 10 5
Deduct Deficit - - - - -			298 10 5	
Net Surplus to be surrendered - - - £.			246 19 11	

Estimated Amount of Proportion of Cost to be paid over by the Treasurers of the several Counties and Cities - - - - -	£. s. d.	£. s. d.
Proportion of Cost paid over by the Treasurers of the several Counties and Cities to the Supply Account of Her Majesty's Paymaster General, under Act 37 & 38 Vict. c. 70, for the year 1877-78 - - - - -	8,000 - -	
Amount transferred to Exchequer during same period (which includes a sum of 798 l. 8 s. in Paymaster General's hands on 31st March 1877) - - - - -	9,450 - -	
Estimated Amount of Extra Receipts from Fees - - - - -	500 - -	9,523 8 -
Amount of Extra Receipts for Valuation Fees realised during year 1877-78 - - - - -	414 10 6	
Amount transferred to Exchequer during same period, which includes a sum of 42 l. 11 s. in Paymaster General's hands on 31st March 1877 - - - - -	- - -	457 1 6
TOTAL - - - £.		9,980 9 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Saving effected owing to the superannuation of one officer, and time deducted from others occasionally employed on other services, &c. &c.
 B.—The field work of the annual revision occupied a longer period than anticipated.
 C. and E.—Savings effected.
 D.—Certain appeal cases having been postponed, the entire amount estimated was not required.

The Surplus of 1,190 l. 2 s. 1 d., shown on the Account of the Vote "General Survey and Valuation of Ireland," for the year ended 31st March 1877, has been surrendered.

Dublin,
25 September 1878.}

Benjamin Scott,
Clerk in charge of Accounts.

J. Ball Greene,
Commissioner of Valuation, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 42.

GENERAL SURVEY AND VALUATION OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Expenditure in Excess of the Estimate under Sub-Head B., Travelling and Subsistence Allowance.

2. Sub-Head A.—The Commissioner of Valuation received, in addition to his salary Sub-Head A. charged to this Vote, the sum of 32 *l.* 11 *s.* from the Irish Church Temporalities Commission for fees in connection with the names of townlands demised in perpetuity grants.

3. The Net Surplus to be surrendered is, as shown by the Account, 246 *l.* 19 *s.* 11 *d.* Net Surplus.

								£.	s.	d.
Grant	-	-	-	-	-	-	-	21,208	-	-
Expenditure	-	-	-	-	-	-	-	20,961	-	1
Net Surplus								£.	246	19 11

CIVIL SERVICE ESTIMATES—CLASS II.—continued.

VOTE 43.

PAUPER LUNATICS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PAUPER LUNATICS, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pauper Lunatics - - - - -	81,100 - -	80,380 8 -	719 12 -	—
	£. 81,100 - -	80,380 8 -		—
Surplus to be surrendered - - - - £.			719 12 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.
Approximate Estimate.

The Surplus of 93*l.*, shown on the Account of the Vote "Pauper Lunatics, Ireland," for the year ended 31st March 1877, has been surrendered.

Dublin Castle, }
24 September 1878. }

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

VOTE 43.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The Surplus to be surrendered is, as shown by the Account, 719*l.* 12*s.*

	£. s. d.
Grant - - - - -	81,100 - -
Expenditure - - - - -	80,380 8 -
Surplus - - - - -	£. 719 12 -

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class II. has fallen short of the Grants for the year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 73,416*l.* 19*s.* 4*d.*

S T A T E M E N T.

No. of Vote.	S E R V I C E.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	House of Lords Offices - - - -	45,553	44,913 12 1	639 7 11	—	28,000 - -	32,439 - 7
2	House of Commons Offices - - - -	49,687	49,688 19 3	—	1 19 3	35,000 - -	34,918 19 8
3	Treasury - - - - -	60,552	60,002 - 2	549 19 10	—	—	—
4	Home Office - - - - -	89,583	89,035 17 7	547 2 5	—	2,900 - -	2,306 1 1
5	Foreign Office - - - - -	73,102	70,402 17 6	2,699 2 6	—	750 - -	649 12 -
6	Colonial Office - - - - -	36,560	36,317 11 3	242 8 9	—	—	- 7 2
7	Privy Council Office - - - - -	46,719	40,312 - 4	6,406 19 8	—	2,300 - -	1,807 17 -
8	Board of Trade - - - - -	178,506	174,733 14 6	3,772 5 6	—	37,383 - -	30,536 15 1
9	Privy Seal Office - - - - -	2,745	967 6 5	1,777 13 7	—	—	—
10	Charity Commission - - - - -	33,255	31,179 2 1	2,075 17 11	—	150 - -	173 4 4
11	Civil Service Commission - - - -	26,530	26,470 - 11	59 19 1	—	—	—
12	Copyhold, Inclosure, and Tithe Commission -	18,082	17,039 2 1	1,042 17 11	—	3,323 - -	3,453 - 6
13	Inclosure and Drainage Acts—Imprest Expenses - - - - -	8,630	7,464 9 10	1,165 10 2	—	8,000 - -	7,098 19 6
14	Exchequer and Audit Department - - - -	50,319	48,956 18 8	1,362 1 4	—	1,881 - -	2,086 5 3
15	Registry of Friendly Societies - - - -	5,910	5,762 16 10	147 3 2	—	—	614 12 6
16	Local Government Board - - - - -	765,398	751,805 11 11	13,592 8 1	—	2,000 - -	2,269 11 5
17	Lunacy Commission, England - - - -	15,094	14,301 11 8	792 8 4	—	1,412 - -	1,382 17 6
18	The Mint, including Coinage - - - -	54,200	54,054 5 3	145 14 9	—	100,000 - -	62,609 13 8
19	National Debt Office - - - - -	16,657	16,111 19 9	545 - 3	—	20 - -	23 2 -
20	Patent Office, &c. - - - - -	25,798	25,518 2 8	279 17 4	—	9,000 - -	11,863 17 5
21	Paymaster General's Department - - - -	23,258	23,190 10 3	67 9 9	—	2 - -	- 15 4
22	Public Record Office - - - - -	22,519	20,195 8 -	2,323 12 -	—	—	—
23	Public Works Loan, &c., Commission - -	11,186	10,641 19 3	544 - 9	—	11,500 - -	11,342 9 9
24	Register Office, General, England - - -	46,611	45,655 8 11	955 11 1	—	4,025 - -	4,190 6 -
25	Stationery and Printing - - - - -	457,729	447,704 18 4	10,024 1 8	—	38,000 - -	37,996 18 10
26	Office of Woods, Forests, and Land Revenues, &c. - - - - -	25,093	23,148 16 7	1,944 3 5	—	—	—
27	Office of Works and Public Buildings - -	37,895	36,545 11 9	1,349 8 3	—	100 - -	5 9 -
28	Secret Service - - - - -	24,000	13,679 2 4	10,320 17 8	—	—	—
29	Exchequer and other Offices in Scotland -	6,307	5,957 18 3	349 1 9	—	700 - -	452 14 1
30	Fishery Board, Scotland - - - - -	12,713	12,638 8 1	74 11 11	—	6,020 - -	6,643 16 1
31	Lunacy Commission, Scotland - - - -	5,625	5,189 3 5	435 16 7	—	400 - -	401 17 7
32	Register Office, General, Scotland - - -	6,601	6,549 8 3	51 11 9	—	260 - -	267 10 -
33	Board of Supervision, &c., Scotland - -	83,828	83,646 1 8	181 18 4	—	—	64 9 6
34	Household of the Lord Lieutenant of Ireland	6,998	6,980 3 11	17 16 1	—	850 - -	567 10 -
35	Chief Secretary for Ireland—Offices - -	27,599	27,268 2 3	330 17 9	—	200 - -	210 - -
36	Boundary Survey, Ireland - - - - -	460	454 3 1	5 16 11	—	—	—
37	Charitable Donations, and Bequests Office, Ireland - - - - -	2,085	2,057 17 7	27 2 5	—	41 18 4	56 13 7
38	Local Government Board, Ireland - - -	128,184	123,622 12 2	4,561 7 10	—	1,517 - -	1,455 11 -
39	Public Record Office, Ireland, &c. - - -	6,076	5,808 8 8	267 11 4	—	700 - -	739 4 6
40	Office of Public Works, Ireland - - - -	29,495	29,459 13 9	35 6 3	—	5 - -	- 3 6
41	Register Office, General, Ireland - - -	16,779	16,038 15 4	740 4 8	—	40 - -	56 12 -
42	General Survey and Valuation of Ireland	21,208	20,961 - 1	246 19 11	—	8,500 - -	9,864 10 6
43	Pauper Lunatics, Ireland - - - - -	81,100	80,380 8 -	719 12 -	—	—	—
	TOTAL - - £.	2,686,229	2,612,812 - 8	73,418 18 7	1 19 3	304,979 18 4	268,550 7 11
	NET SURPLUS - - -			£. 73,416. 19. 4.		Less than Estimated } £. 36,429. 10. 5.	

Exchequer and Audit Department,
15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1877-78.

C L A S S III.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS III., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 1.

LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES, ENGLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LAW OFFICERS :				
A.—Salaries - - - - -	15,000 - -	15,000 - -	—	—
B.—Criminal Prosecutions - - - - -	31,000 - -	30,537 5 2	462 14 10	—
C.—Costs of Legal Proceedings, &c. (other than Criminal) - - - - -	9,000 - -	9,487 2 7	- -	487 2 7
D.—Coin Prosecutions - - - - -	1,500 - -	1,505 13 7	- -	5 13 7
E.—War Office, Conveyancing Costs and other Legal Expenses (Civil and Criminal) - - - - -	3,500 - -	3,955 16 1	- -	455 16 1
F.—Cost of Intervention by Queen's Proctor in Divorce Cases - - - - -	5,500 - -	2,483 6 1	3,016 13 11	—
G.—Rewards, and other Casual Expenses connected with Criminal Justice - - - - -	500 - -	715 7 9	- -	215 7 9
SOLICITOR'S AND QUEEN'S PROCTOR'S DEPARTMENT :				
H.—Salaries - - - - -	15,687 - -	15,947 8 8	- -	260 3 8
I.—Incidental Expenses - - - - -	250 - -	37 7 2	212 12 10	—
J.—Statute Law Revision, &c. - - - - -	1,450 - -	1,830 4 5	- -	380 4 5
K.—Parliamentary Agency - - - - -	1,500 - -	2,334 16 5	- -	834 16 5
£.	84,887 - -	83,834 2 11	3,692 1 7	2,639 4 6
Deduct Deficit - - - - -			2,639 4 6	
Net Surplus to be surrendered - - - £.			1,052 17 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	6,500 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	7,002 6 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The following sums have been paid out of the Vote for Law Charges, and out of the Crown's Nominee Account, to the Law Officers for contentious business, their salaries being paid for non-contentious business only, viz. :—

	£. s. d.
The Attorney General and Clerk - - - - -	3,440 19 10
The Solicitor General and Clerk - - - - -	3,278 17 3
Dr. Deane and Clerk - - - - -	73 5 -

B.—The expenses and costs in the prosecution of the Detectives, Regina v. Meiklejohn and others, fell below the Supplementary Estimate which was taken, principally, for that case.

C.—The Legal Work of the Admiralty having been transferred to the Department of the Solicitor of the Treasury after the Estimate for 1877-78 had been submitted to their Lordships, no provision was made in such Estimate for the Admiralty Legal Expenses, which were, however, charged under the directions of the Treasury against the Vote for Law Charges, England. The Admiralty Conveyancing Costs, &c., which were unprovided for, have thus caused an Excess on this Sub-Head.

E.—A heavy Bill of Costs, amounting to 1,915 l. 13 s. 7 d. in the case of Lynall Thomas v. the Queen, commenced and conducted by the Solicitor to the War Office before the transfer of the War Office legal business to the Solicitor of the Treasury, fell in for payment during the year, otherwise there would have been a considerable saving.

F.—The fees to Counsel and expenses out of pocket only are charged against the Vote. The expenditure has been under the control of the Solicitor of the Treasury, as Queen's Proctor, since July 1876. The Estimate was framed on the assumption that the whole costs would be charged against the Vote (according to the practice of the late Queen's Proctor), and that the professional charges, being profits, would be paid into the Exchequer as extra receipts; this system was, however, not approved of by the Treasury, and the Estimate for 1878-79 has been, consequently, reduced to 2,500 l.

G.—The payments for maintenance of Seamen Witnesses at the Outports have been heavy. The cases in which such payments have to be made are not under the control of the Solicitor of the Treasury, who has no means of estimating their probable amount.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE I.—LAW CHARGES, ENGLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

H.—The Excess of 260 *l.* 3 *s.* 8 *d.* is caused partly by the transfer to the Account of 1877-78 (in accordance with the rule laid down in Treasury Circular of September 1876 (14,180) of a sum of 233 *l.* 19 *s.* 10 *d.* paid in June 1878 for Writer's Wages for the quarter ended 30 March 1878, and partly by the transfer from Sub-Head B. of a Gratuity of 25 *l.*, paid to a member of the Staff.

I.—The greater part of the Incidental Expenses are charged against the cost of Criminal Prosecutions, under Sub-Head B. The Estimate was taken at 250 *l.*, to meet the probable requirements of the Departments transferred to the Treasury Solicitor; it has been reduced for 1878-79.

J, K.—The work for which the Estimate is taken under these Sub-Heads is not done by, or under the control of, the Solicitor's Department; the payments are made solely under Treasury directions.

EXCHEQUER EXTRA RECEIPTS.

	£.	s.	d.
Estimated Receipts - - - - -	6,500	-	-
Actual Receipts:			
Costs - - - - -	5,745	10	2
Fines - - - - -	69	9	9
Fees - - - - -	1,177	1	10
Unused Stamps - - - - -	10	5	-
TOTAL RECEIPTS paid into Exchequer - - - - -	7,002	6	9

The Receipts were swollen by the recovery of costs in certain Divorce Cases conducted by the late Queen's Proctor, amounting to 275 *l.* 17 *s.* 9 *d.* which, as the account for the year to which they were incident had been closed, were paid into the Exchequer as Extra Receipts, and not credited to the Vote, as ordinarily would have been the case.

The above explanation applies, also, to a sum of 823 *l.* 10 *s.* 9 *d.*, received in respect of old Admiralty cases.

The total receipts for costs, otherwise, would have been below the Estimate.

The sum received for Patent Fees was above the average, whilst that received for Fines was below the usual amount.

The Surplus of 925 *l.* 9 *s.* 9 *d.*, shown on the Account of the Vote "Law Charges, England," for the year ended 31st March 1877, has been surrendered.

Solicitor's Department, Treasury, }
30 November 1878.

T. F. Wakefield,
Clerk in Charge of Accounts.

A. K. Stephenson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dumbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE I.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub- Heads, viz. :-

C.—Costs of Legal Proceedings, &c. (other than Criminal).

D.—Coin Prosecutions.

E.—War Office, Conveyancing Costs and other Legal Expenses (Civil and Criminal).

G.—Rewards, and other Casual Expenses connected with Criminal Justice.

SOLICITOR'S AND QUEEN'S PROCTOR'S DEPARTMENT.

H.—Salaries.

J.—Statute Law Revision, &c.

K.—Parliamentary Agency.

2. Sub-Head E.—War Office, Conveyancing Costs and other Legal Expenses (Civil and Criminal).—The Legal Business of the War Office having been transferred to the Department of the Solicitor to the Treasury, the expenses in connection therewith are now charged to the Vote for Law Charges, and a new Sub-Head has this year been introduced into the Estimate.

3. There is, as shown by the Account, a Net Surplus to be surrendered, amounting to 1,052 *l.* 17 *s.* 1 *d.*

	£.	s.	d.
Grant - - - - -	84,887	-	-
Expenditure - - - - -	83,834	2	11
Net Surplus - - - - -	£. 1,052	17	1

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 2.

CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c., in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
EXAMINERS OF CRIMINAL LAW ACCOUNTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	2,370 - -	2,294 - -	76 - -	- - -
B.—Incidental Expenses - - - - -	6 - -	3 7 9	2 12 3	- - -
CLERKS OF ASSIZE:				
C.—Salaries - - - - -	16,288 - -	16,978 1 8	- - -	690 1 8
D.—Travelling Expenses - - - - -	3,700 - -	4,203 11 1	- - -	503 11 1
E.—Incidental Expenses - - - - -	70 - -	41 3 6	28 16 6	- - -
CENTRAL CRIMINAL COURT:				
F.—Salaries - - - - -	4,260 - -	4,274 10 4	- - -	14 10 4
MIDDLESEX SESSIONS:				
G.—Salaries - - - - -	850 - -	798 - -	52 - -	- - -
COURT FOR CONSIDERATION OF CROWN CASES RESERVED:				
H.—Salary - - - - -	180 - -	180 - -	- - -	- - -
I.—Incidental Expenses - - - - -	6 - -	4 5 6	1 14 6	- - -
CRIMINAL PROSECUTIONS:				
K.—Repayments to Counties and Boroughs - - -	150,000 - -	149,814 13 6	185 6 6	- - -
SHERIFFS' EXPENSES:				
L.—Repayments to Sheriffs - - - - -	11,200 - -	11,194 18 2	5 1 10	- - -
M.—Salary - - - - -	180 - -	180 - -	- - -	- - -
COMPENSATION TO CLERKS OF THE PEACE AND OTHERS:				
N.—Compensations - - - - -	4,500 - -	3,986 4 1	513 15 11	- - -
EXTRADITION EXPENSES:				
O.—Expenses under various Treaties - - - - -	100 - -	207 18 9	- - -	107 18 9
£.	193,710 - -	194,160 14 4	865 7 6	1,316 1 10
Deduct Surplus - - - - -				865 7 6
Net Deficit to be voted - - - £.				450 14 4

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	20 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -	64 2 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The expenditure for Writers proved smaller than had been anticipated.

B., E., and I.—These expenses cannot be estimated with precision.

C.—This deficiency arose partly from an increase of Salaries resulting from a re-arrangement of the Northern and North Eastern Circuits, on the death of the late Clerk of the Crown, Lancaster, and partly from the fact that certain payments which had been provided from the Estimate for 1876-77 came in course of payment in 1877-78.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 2.—CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

D.—The Excess of expenditure beyond Estimate was mainly caused by the operation of the Winter Assizes Act.

F.—Under-estimated.

G.—This expenditure depends upon the number of days on which the Assistant Judges are actually employed, and cannot, therefore, be exactly estimated.

K. and L.—Approximate Estimates.

N.—The amount of the compensations payable from this Sub-Head varies with the fees received by the Clerks of the Peace. Moreover the number of the recipients is in course of diminution by death.

O.—The expenses borne by this Sub-head represent the cost of handing over to the proper authority, the fugitive criminals captured under treaties of extradition; as such, they vary with the number of the criminals, and cannot, therefore, be exactly estimated.

EXTRA RECEIPTS.—The amount brought to account is thus made up:—

	£.	s.	d.
Fees received on South Eastern Circuit - - - - -	-	-	5 -
Repayment of Overpayment in 1876-77 - - - - -	-	-	15 6
Fees, Central Criminal Court - - - - -	-	22	9 -
Produce of sale of Old Parchment, &c., sold by order of Court - - -	-	40	12 6
	£.	64	2 -

The 40 l. 12 s. 6 d. arising from the sale of old stores was an exceptional item.

A Grant has been taken for 419 l. 11 s. 10 d., the Deficit shown on the Account of the Vote "Criminal Prosecutions, Sheriffs' Expenses, &c.," for the year ended 31st March 1877.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Excess.
Sub-Heads:—

CLERKS OF ASSIZE.

C.—Salaries.

D.—Travelling Expenses.

CENTRAL CRIMINAL COURT.

F.—Salaries.

EXTRADITION EXPENSES.

O.—Expenses under various Treaties.

2. The Net Deficit to be voted is, as shown by the Account, 450 l. 14 s. 4 d.

Net Deficit.

	£.	s.	d.
Grant - - - - -	193,710	-	-
Expenditure - - - - -	194,160	14	4
Net Deficit - - -	£. 450	14	4

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 3.

CHANCERY DIVISION OF THE HIGH COURT OF JUSTICE, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHANCERY DIVISION of the HIGH COURT of JUSTICE, &c., in the Year ended 31st March 1878, showing a Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	164,821 - -	163,100 13 2	1,720 6 10	—
B.—Scrivenery - - - - -	8,650 - -	7,746 5 3	908 14 9	—
C.—Travelling Expenses - - - - -	3,455 - -	2,293 3 6	1,161 16 6	—
D.—Incidental Expenses - - - - -	502 - -	530 17 8	- - -	28 17 8
E.—Salaries and Allowances formerly paid from the Hanaper - - - - -	102 - -	97 3 8	4 16 4	—
£.	177,530 - -	173,768 3 3	3,790 14 5	28 17 8
Deduct Deficit - - - - -			28 17 8	
Net Surplus to be surrendered - - - £.			3,761 16 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	32,000 - -
Amount of Extra Receipts realised in the Year ended 31st March 1878, and paid into the Exchequer - - - - -	37,392 8 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-Head has arisen from the offices of Tipstaff to the Master of the Rolls, and one of the Examiners having been vacant during the year, and from changes on vacancies in some of the offices.

B.—The Saving under this Sub-Head has arisen from the expenses of writing in the Enrolment Office, and the Record and Writ Clerks offices having been less than at the time of making the Estimate they were thought likely to be.

C.—The Saving under this Sub-Head has arisen chiefly from the Travelling Expenses of the Masters in Lunacy, and the Official Referees having been less than the Estimate.

D.—The Excess over the Grant on this Sub-Head has been caused by the increase of police expenses occasioned by the employment of a police constable to attend the Court of the new Vice Chancellor.

E.—The Saving under this Sub-Head consists of deductions from the Sums voted in respect of Fees formerly payable to the Hanaper.

Note.—I have been informed by the Clerk in charge of Accounts of the Home Office Vote, that Dr. Crichton Browne, one of the Visitors of Lunatics, has received from the Home Secretary 52 l. 10 s. for a special inquiry; and that that sum has been charged to Sub-Head C. of that Vote.

I have also been informed that the Chief Clerk in the Crown Office, House of Lords, receives from the Vote for Miscellaneous Expenses, Class VII., Vote 2, some extra remuneration, consisting of a commission on fees paid on all appointments conferred, and patents of creation granted. The remuneration varies with the number and nature of such appointments, and amounted in the year 1877–8 to 6 l. 0 s. 11 d.

S. P.

EXTRA RECEIPTS.—The Receipts in respect of “Fees of Taxation,” and Lunacy per-centage exceeded those of the previous year by 2,600 l. and 2,450 l. respectively. There was also an increase of 245 l. in Chancery brokerage.

The Surplus of 3,217 l. 3 s. 6 d., shown on the Account of the Vote “Chancery Division of the High Court of Justice, &c.,” for the year ended 31st March 1877, has been surrendered.

Chancery Pay Office, }
November 1878. }

S. Parkinson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 3.

CHANCERY DIVISION OF THE HIGH COURT OF JUSTICE, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate, under the following Sub-Head, ^{Excess.}
viz. :—

D.—Incidental Expenses.

2. There is, as shown by the Account, a Net Surplus to be surrendered, amounting to Net Surplus.
3,761 l. 16 s. 9 d.

	£.	s.	d.
Grant - - - - -	177,530	-	..
Expenditure - - - - -	173,768	3	3
Net Surplus - - -	£. 3,761	16	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 4.

QUEEN'S BENCH, COMMON PLEAS, AND EXCHEQUER DIVISIONS OF THE
HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for QUEEN'S BENCH, COMMON PLEAS, AND EXCHEQUER DIVISIONS OF THE HIGH COURT OF JUSTICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
A.—Marshals of the Judges - - - - -	£. s. d. 2,590 - -	£. s. d. 2,900 - -	£. s. d. - - -	£. s. d. 310 - -
JUDGES' CLERKS AND OTHER OFFICERS:				
B.—Salaries and Wages - - - - -	19,220 - -	19,410 2 9	- - -	190 2 9
C.—Incidental Expenses - - - - -	25 - -	17 10 2	7 9 10	- - -
ASSOCIATES:				
D.—Salaries - - - - -	4,923 - -	5,027 4 6	- - -	104 4 6
E.—Incidental Expenses - - - - -	30 - -	14 5 8	15 14 4	- - -
MASTERS' OFFICES:				
F.—Salaries and Wages - - - - -	17,762 - -	16,695 5 6	1,066 14 6	- - -
G.—Law Writing - - - - -	610 - -	435 9 4	174 10 8	- - -
H.—Incidental Expenses - - - - -	80 - -	78 5 11	1 14 1	- - -
CROWN OFFICE, QUEEN'S BENCH:				
I.—Salaries and Wages - - - - -	4,013 - -	4,017 3 5	- - -	4 3 5
K.—Law Writing - - - - -	50 - -	58 12 9	- - -	8 12 9
L.—Incidental Expenses - - - - -	10 - -	7 8 -	2 12 -	- - -
REGISTRY OF JUDGMENTS, COMMON PLEAS:				
M.—Salaries and Wages - - - - -	631 - -	631 14 6	- - -	- 14 6
N.—Incidental Expenses - - - - -	1 - -	- 2 6	- 17 6	- - -
REGISTRY OF CERTIFICATES, &c., MARRIED WOMEN:				
O.—Salaries - - - - -	506 - -	588 13 -	- - -	82 13 -
P.—Incidental Expenses - - - - -	1 - -	- 13 3	- 6 9	- - -
QUEEN'S REMEMBRANCER'S OFFICE:				
Q.—Salaries and Wages - - - - -	2,698 - -	2,694 11 3	3 8 9	- - -
R.—Incidental Expenses - - - - -	10 - -	8 10 8	1 9 4	- - -
TRIAL OF ELECTION PETITIONS:				
S.—Allowances to Officers of the Court of Common Pleas - - - - -	150 - -	- - -	150 - -	- - -
T.—Allowances to Officers for Attendance on Judges during Trials - - - - -	100 - -	- - -	100 - -	- - -
U.—Travelling Expenses - - - - -	200 - -	- - -	200 - -	- - -
V.—Hire of Court Houses, Reception of Judges, and other Statutory Expenses - - - - -	500 - -	- - -	500 - -	- - -
WINTER ASSIZES:				
V. 1.—Remuneration of Special Commissioners and Staff - - - - -	- - -	611 18 1	- - -	611 18 1
CIRCUIT EXPENSES:				
W.—Travelling Expenses of Judges and Clerks -	3,200 - -	4,753 12 9	- - -	1,553 12 9
DISTRICT REGISTRIES OF THE HIGH COURT:				
X.—Salaries and Expenses of Registrars - -	5,350 - -	3,862 12 -	1,487 8 -	- - -
£.	62,660 - -	61,813 16 -	3,712 5 9	2,866 1 9
Deduct Deficit - - - - -			2,866 1 9	
Net Surplus to be surrendered - - - £.			846 4 -	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer 12,830 18 -

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 4.—QUEEN'S BENCH, COMMON PLEAS, AND EXCHEQUER DIVISIONS
OF THE HIGH COURT OF JUSTICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess was principally occasioned by the appointment of additional Marshals, consequent on the holding of the Autumn Assize.

B.—The demand for temporary clerical assistance in the various Divisions of the High Court proved larger than had been anticipated.

C., E., G., H., K., L., N., P., and R.—These expenses vary with the requirements of the Courts and Offices, and cannot be precisely estimated.

D.—With the view of facilitating the hearing of cases, the Judges on several occasions during the year held concurrent sittings at Westminster and Guildhall, instead of holding the Courts in each place on alternate days. This arrangement necessitated an increase of expenditure in the Associates' Office.

F.—The surplus on this Sub-Head was due partly to vacancies and partly to an over-estimate.

I. and M.—Under-estimated.

O.—This deficiency was partly due to an increase in the salary of the Registrar, and partly to an augmentation of the charge for occasional copying.

Q.—The copying was over-estimated.

S., T., U., V.—These expenses depend upon the number of petitions presented and brought to trial, and cannot accordingly be foreseen. No expenditure was incurred during the year.

V. 1.—This Sub-Head contains the remuneration of the three Commissioners, who, with three Judges, presided at the Autumn Assize 1877. These expenses were not contemplated when the Estimate was framed.

W.—These travelling expenses were augmented beyond the Estimate by the duration of the Winter Assize, and by the holding of the Autumn Assize 1877.

X.—This surplus arose from the fact that one quarter's salary and expenses did not come in course of payment during the financial year.

EXTRA RECEIPTS.—The Middlesex Registry Fees proved larger than had been expected. The Total of Fees of all kinds realised in the year is thus composed:—

	£.	s.	d.
Fees, Middlesex Registry - - - - -	6,085	9	-
Fees, District Registries* - - - - -	5,907	15	5
Fees, Associates, Liverpool and Manchester - - - - -	478	18	4
Fines and Penalties, Crown Office - - - - -	408	15	3
	£. 12,830	18	-

* These Fees are now taken in stamps.

The Surplus of 4,066*l.* 12*s.* 11*d.*, shown on the Account of the Vote "Queen's Bench, Common Pleas and Exchequer Divisions of the High Court of Justice," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 4.

QUEEN'S BENCH, COMMON PLEAS, AND EXCHEQUER DIVISIONS
OF THE HIGH COURT OF JUSTICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

A.—Marshals of the Judges.

JUDGES' CLERKS, AND OTHER OFFICERS:

B.—Salaries and Wages.

ASSOCIATES:

D.—Salaries.

CROWN OFFICE, QUEEN'S BENCH:

I.—Salaries and Wages.

K.—Law Writing.

REGISTRY OF JUDGMENTS, COMMON PLEAS:

M.—Salaries and Wages.

REGISTRY OF CERTIFICATES, &c., MARRIED WOMEN.

O.—Salaries.

WINTER ASSIZES:

V. 1.—Remuneration of Special Commissioners and Staff.

CIRCUIT EXPENSES:

W.—Travelling Expenses of Judges and Clerks.

Additional
Sub-Head V. 1.
Sub-Head X.

2. V. 1.—This is a new Sub-Head, not contemplated when the Estimate was framed.

3. Sub-Head X.—This Sub-Head includes an amount of 3 *l.* 7 *s.* 6 *d.* paid to a boy for salary for which no receipt has been produced: the boy is stated to have gone away to sea, and as there is no reason to doubt that the amount was really paid, it has been admitted as a charge against the Vote.

Net Surplus.

4. The Net Surplus to be surrendered is, as shown by the Account, 846 *l.* 4 *s.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	62,660	-	-
Expenditure	-	-	-	-	-	-	-	-	-	61,813	16	-
Net Surplus	-	-	-	-	-	-	-	-	-	£. 846	4	-

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 5.

PROBATE AND DIVORCE REGISTRIES OF THE HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PROBATE and DIVORCE REGISTRIES of the HIGH COURT of JUSTICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
CHIEF PROBATE REGISTRY, &c.:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	42,112 - -	41,375 12 2	736 7 10	—
B.—Copying and Registering Wills - - -	7,500 - -	6,799 - -	701 - -	—
C.—Police - - - - -	290 - -	289 16 -	- 4 -	—
D.—Incidental Expenses - - - - -	175 - -	99 9 10	75 10 2	—
DISTRICT PROBATE REGISTRIES:				
E.—Salaries - - - - -	42,080 - -	41,548 3 1	531 16 11	—
F.—Copying and Registering Wills - - -	1,600 - -	1,618 16 8	- - -	18 16 8
G.—Incidental Expenses - - - - -	200 - -	165 5 5	34 14 7	—
£.	93,957 - -	91,896 3 2	2,079 13 6	18 16 8
Deduct Deficit - - - - -			18 16 8	
Net Surplus to be surrendered - - - £.			2,060 16 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Vacancies have occurred, and the time that has elapsed before they have been filled up, together with the difference between the maximum and minimum of the class, greatly affect this Sub-Head.
- B.—Some difficulties were consequent upon the change from engrossing to roundhand of the Registering the Copies of Wills, and we were prevented from getting a larger amount of work done.
- D.—This is an over-Estimate. Provision had been made for charges for the carriage of forms and stationery, which should have been estimated under Sub-Head G.
- E.—A vacancy has occurred, and an allowance fallen in, and the delay in filling up appointments will account for the difference in this Sub-Head.
- F.—This is considered a fair Estimate.
- G.—There has not been a fair opportunity of estimating this Sub-Head, and the same remark applies to D. We have not had any experience in carriers' charges, &c. &c.

The Surplus of 764 l. 18 s. 2 d., shown on the Account of the Vote " Probate and Divorce Registries of the High Court of Justice," for the year ended 31st March 1877, has been surrendered.

Jos. Fred. Coleman,
Record Keeper, Clerk in Charge of the Accounts.

Chas. J. Middleton,
Senior Registrar, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 5.

PROBATE AND DIVORCE REGISTRIES OF THE HIGH COURT
OF JUSTICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THE Expenditure has exceeded the Estimate under the following Sub-Head:—

DISTRICT PROBATE REGISTRIES :
F.—Copying and Registering Wills.

Net Surplus.

2. There is, as shown by the Account, a Net Surplus of 2,060*l.* 16*s.* 10*d.* on the Grant, which will have to be surrendered to the Exchequer.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	93,957	-	-
Expenditure	-	-	-	-	-	-	-	-	91,896	3	2
Net Surplus									£. 2,060	16	10

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 6.

ADMIRALTY REGISTRY OF THE HIGH COURT OF JUSTICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Salaries and Expenses of the Offices of the Registrar and Marshal of the ADMIRALTY DIVISION of the HIGH COURT of JUSTICE, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	13,131 - -	12,616 12 4	514 7 8	—
B.—Incidental Expenses - - - - -	200 - -	183 12 -	16 8 -	—
£.	13,331 - -	12,800 4 4		—
Surplus to be surrendered - - - £.			530 15 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	1,400 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	1,479 9 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries :

The difference under this Sub-Head between the amount of the Estimate and the sum actually expended arises chiefly from the payments made to Her Majesty's Collectors and to Shipkeepers for arresting and detaining Vessels by Warrants issued from the Principal and District Registries, which it is not possible to estimate with any great degree of accuracy, as they depend upon the number of Vessels arrested, and the length of time during which they may be detained under arrest, thus:—

	£. s. d.
It was estimated that 1,000 <i>l.</i> would be paid to Collectors and Shipkeepers at the Outports for acting upon Warrants issued from the Principal Registry, whereas the amount actually paid to them was only 876 <i>l.</i> 13 <i>s.</i> 10 <i>d.</i> , leaving a saving of - - - - -	123 6 2
It was estimated that 200 <i>l.</i> would be paid to Shipkeepers for detaining Vessels under arrest in the Port of London, whereas the amount actually paid to them was only 131 <i>l.</i> 6 <i>s.</i> , leaving a saving of - - - - -	68 14 -
It was estimated that 300 <i>l.</i> would be paid to Collectors and Shipkeepers acting upon Warrants issued from District Registries, whereas only 107 <i>l.</i> 1 <i>s.</i> was spent for this purpose, leaving a saving of - - - - -	192 19 -
This Sub-Head also comprises the amount of Fees paid to Merchant Referees for assisting the Registrar in "References." These Fees cannot be accurately estimated, as they depend to a great extent upon the number of "References" and the amounts in dispute. It was estimated that 750 <i>l.</i> would be required for this purpose, whereas 706 <i>l.</i> 13 <i>s.</i> was the amount actually expended, making a saving of - - - - -	43 7 -
A saving was effected, under the head of "Temporary Clerical Assistance," of - - - - -	95 - 10
And Salaries being estimated in round numbers, caused a variation between Estimate and Expenditure of - - - - -	13 11 8
Thus there was a Gross Saving on Salaries of - - - - -	536 18 8
On the other hand, 11 <i>l.</i> was paid to a Writer whom it was found necessary to employ during the illness of one of the Clerks in the Marshal's Office, and 11 <i>l.</i> 11 <i>s.</i> * was paid to a Temporary Messenger employed to fill the place of the Permanent Messenger in the Marshal's Office, who was also absent for a time through illness. This expenditure, which was not anticipated when the Estimate was framed, will have to be deducted from the Gross Saving - - - - -	22 11 -
Making the Net Saving on Salaries - - - £.	514 7 8

* Expenditure authorised by Treasury Letters—12,690, of 4th August 1877; 13,029, of 11th August 1877.

CIVIL SERVICE ESTIMATES—CLASS III.—*continue d*VOTE 6.—ADMIRALTY REGISTRY OF THE HIGH COURT OF JUSTICE—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

B.—Incidental Expenses.—Approximate Estimate.

EXTRA RECEIPTS.—Under-estimated nearly 100*L.*

There has been a progressive increase of late years on the amount of the Fees received in Cash ; thus—

	£.	s.	d.
In 1875-6 they amounted to	-	-	-
In 1876-7	1,187	1	5
And in 1877	1,479	9	1

This progressive increase is principally due to an increase in the arrest and possession Fees for the arrest and detention of Vessels sold by Order of the Court, augmented by Fees received from Her Majesty's Collectors at the Outports for arresting and detaining Vessels by Warrants issued from District Registries.

The Surplus of 295 *l.* 19 *s.* 1 *d.*, shown on the Account of the Vote "Admiralty Registry of the High Court of Justice," for the year ended 31st March 1877, has been surrendered.

Admiralty Registry, Somerset House,
3 June 1878.

H. C. Rothery, Registrar,
Accounting Officer.

Frederic Clark,
In charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

Addition to Salary.

1. Sub-Head A., "Salaries."—THERE being no note to that effect in the Account, I have to observe, that one of the Messengers, in addition to his salary, was paid, out of Vote 6 A, Class III., "Wreck Commissioner's Office," a sum of 52 *l.* 10 *s.* as Caretaker, for cleaning the court and rooms of the Wreck Commissioner at Westminster.

Surplus.

2. The Surplus to be surrendered is, as shown by the Account, 530 *l.* 15 *s.* 8 *d.*

	£.	s.	d.
Grant	13,331	-	-
Expenditure	12,800	4	4
Surplus	£. 530	15	8

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 6 A.

WRECK COMMISSIONER'S OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for WRECK COMMISSIONER'S OFFICE, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,792 - -	1,523 19 1	268 - 11	- - -
B.—Travelling Expenses (of Wreck Commissioner and his officers) - - - - -	300 - -	206 7 5	93 12 7	- - -
C.—Magistrates for holding Inquiries - - - - -	2,000 - -	1,887 18 9	112 1 3	- - -
D.—Nautical Assessors - - - - -	6,000 - -	4,617 3 5	1,382 16 7	- - -
E.—Shorthand Writers - - - - -	2,000 - -	1,525 6 8	474 13 4	- - -
F.—Incidental Expenses - - - - -	200 - -	44 5 9	155 14 3	- - -
£.	12,292 - -	9,805 1 1		- - -
Surplus to be surrendered - - - £.			2,486 18 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	500 - -
	Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The services of a Temporary Messenger, for which provision had been made, were not required; the expenditure for Copying fell short of the Estimate, and the Allowances to Keepers of Local Courts, &c. proved less costly than had been anticipated.

B., C., D., E., F.—The expenditure under these Sub-Heads depends upon the number and gravity of the inquiries into Shipping Disasters. A precise forecast is, therefore, impossible.

EXTRA RECEIPTS.—No amount was actually brought to account in the course of the Year 1877-78 for Fees in Ecclesiastical and Maritime Appeals, but a sum representing the fees for that period was paid in in the course of 1878-79. No Courts for Survey were held in the year.

The Surplus of 322 l. 8 s. 3 d., shown on the Account of the Vote "Wreck Commissioner's Office," for the Year ended 31st March 1877, has been surrendered.

Treasury Chambers, }
29 November 1878. }

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 6 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 2,486 l. 18 s. 11 d.

	£.	s.	d.
Grant - - - - -	12,292	-	-
Expenditure - - - - -	9,805	1	1
Surplus - - - £.	2,486	18	11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 7.

LONDON BANKRUPTCY COURT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LONDON BANKRUPTCY COURT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	36,740 - -	35,802 18 7	1,437 1 5	—
B.—Travelling - - - - -	100 - -	21 - 6	78 19 6	—
C.—Office Copying - - - - -	1,000 - -	915 13 1	84 6 11	—
D.—Incidental Expenses - - - - -	1,500 - -	1,332 17 9	167 2 3	—
E.—Costs of Prosecution ordered by the Court under 32 & 33 Vict. c. 62, s. 16.	12,000 - -	13,752 3 5	- -	1,752 3 5
	£. 51,840 - -	51,824 13 4	1,767 10 1	1,752 3 5
		Deduct Deficit - - - - -	1,752 3 5	
		Net Surplus to be surrendered - - - £.	15 6 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	4,000 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	5,160 11 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-Head is attributable (1st) to a vacancy caused by the resignation of one of the Taxing Masters being supplied by the promotion to that Office of the Receiver of late Insolvent Debtors Court; (2nd) to a vacancy caused by the resignation of First Class Clerk not being filled up, and (3rd) to the estimated Amount for Counsels' Fees in the Solicitor's Departments being in excess of the Amount actually required.

B.—Estimated Expenses were not incurred.

C.—Casual Saving.

D.— Ditto.

E.—The excess under this Sub-Head was met by the appropriation of Savings under the other Sub-Heads. Treasury Letter, No. 15,044, date 21 September 1877.

EXTRA RECEIPTS.—It is impossible to estimate with any accuracy these Receipts. They arise principally from business done under old Bankruptcies, which considerably fluctuates.

The Surplus of 305 *l.* 0 *s.* 5 *d.*, shown on the Account of the Vote "London Bankruptcy Court," for the year ended 31st March 1877, has been surrendered.

12 November 1878.

M. Parkyns,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Vahner.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 7.

LONDON BANKRUPTCY COURT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. AN Expenditure in excess of the Estimate has taken place under the following **Excess.**
Sub-Head:—

E.—Cost of Prosecutions.

2. Sub-Head A., Salaries.—There being no note to that effect on the Account, I have **Addition to Salary.**
to observe that the Junior Clerk in the Office of the Comptroller in Bankruptcy receives,
in addition to his Salary, a Compensation Allowance of 25*l.* 10*s.* per annum, as late
Usher in the Exeter Bankruptcy Court, which sum is defrayed out of the Vote for
“Superannuation and Retired Allowances,” Class VI., Vote 1.

3. There is, as shown by the Account, a Net Surplus to be surrendered, amounting to **Net Surplus.**
15*l.* 6*s.* 8*d.*

	£.	s.	d.
Grant - - - - -	51,340	-	-
Expenditure - - - - -	51,324	13	4
Net Surplus - - -	£.	15	6 8

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 8.
COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	349,090 - -	360,491 6 11	- - -	11,401 6 11
B.—Travelling and Subsistence - - - - -	18,085 - -	18,479 8 3	- - -	394 8 3
C.—Printing and Stationery - - - - -	17,744 - -	18,679 11 6	- - -	1,135 11 6
D.—Registrars in Bankruptcy - - - - -	37,324 - -	40,318 1 8	- - -	2,994 1 8
E.—Postage - - - - -	8,561 - -	9,328 2 6	- - -	767 2 6
F.—Conveyance of Persons Committed - - - - -	3,012 - -	3,278 3 6	- - -	266 3 6
G.—Incidental Expenses - - - - -	1,425 - -	1,199 18 8	225 1 4	—
£.	485,241 - -	451,974 18 -	225 1 4	16,958 14 4
Deduct Surplus - - - - -				225 1 4
Net Deficit to be voted - - - - - £.				16,733 13 -

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	388,000	-	-
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer	434,641	7	2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Great increase in the business of the County Courts.

B.— Ditto - - ditto - - ditto.

C.— Ditto - - ditto - - ditto.

D.— Ditto - - ditto - - ditto.

E.— Ditto - - ditto - - ditto.

F.— Ditto - - ditto - - ditto.

G.—Some of the items formerly payable out of this Head, such as conveying books from Offices to Courts, being now charged under Salaries.

Memorandum.—Mr. Nicol received Head Money on Income Tax collected during the year ended 31st March 1876, 97*l.*, of which 50 *l.* was paid to his Assistant, Mr. Twiss.

EXTRA RECEIPTS.—The excess on Extra Receipts has arisen also from the great increase in the business.

The Surplus of 9,976 *l.* 5*s.* 5*d.*, shown on the Account of the Vote "County Courts," for the year ended 31st March 1877, has been surrendered.

Treasury Chambers,
November 1878. }

Henry Nicol,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 8:

COUNTY COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, Excess.
viz. :—

- A.—Salaries.
- B.—Travelling and Subsistence.
- C.—Printing and Stationery.
- D.—Registrars in Bankruptcy.
- E.—Postage.
- F.—Conveyance of Persons Committed.

2. Pursuant to 9 & 10 Vict. c. 95, s. 46, the Treasury requires that the Registrar of each Court shall, within one month from the 31st March in each year, make up and forward to the Comptroller and Auditor General an account of all moneys paid over by him to the Treasurer of his Court according to Form H.

Account Form H.
should be furnished
by Registrars.

3. In regard to the Registrar of the Court at Newbury, I have to report that, notwithstanding his attention was drawn to the above enactment, and instruction by letters respectively dated 13th June, 1st August, and 8th October 1878, the required account has not been received.

The same not
delivered by the
Registrar at New-
bury.

4. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 16,733 l. 13 s., for which a Vote will be required.

Net Deficit.

	£.	s.	d.
Grant - - - - -	435,241	-	-
Expenditure - - - - -	451,974	13	-
Net Deficit - - -	£. 16,733	13	-

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 9.

LAND REGISTRY OFFICE.

ACCOUNT the Sum Expended, compared with the Sum Granted, for the OFFICE of LAND REGISTRY, in the Year ended 31st March 1878, showing a Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	5,401 - -	5,402 5 3	- - -	1 5 3.
B.—Incidental Expenses - - - - -	17 - -	37 18 2	- - -	20 18 2.
£.	5,418 - -	5,440 3 5	—	
Deficit to be voted - - - £.				22 3 5

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	6 - -
Amount of Extra Receipts realised in the Year 1878, and paid over to Exchequer - - -	13 1 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—An under-estimate.

B.—An under-estimate.

James Snellgrove, late the Housekeeper, and formerly the Messenger in the Office of Land Registry, received a superannuation allowance of 30 *l.* per annum, which ceased on his death on 20th February 1878.

A Grant has been taken for 23 *l.* 4 *s.* 10 *d.*, the Deficit shown on the Account of the Vote "Land Registry Office," for the year ended 31st March 1877.

6 December 1878.

B. Spencer Follett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess..

1. THERE has been an Excess of Expenditure under each Sub-Head of the Vote.

Deficit..

2. There is, as shown by the Account, an Expenditure beyond the Grant, amounting to 22 *l.* 3 *s.* 5 *d.*, for which a Vote will be required.

	£. s. d.
Grant - - - - -	5,418 - -
Expenditure - - - - -	5,440 3 5
Deficit - - - £.	22 3 5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.

POLICE COURTS, LONDON AND SHEERNESS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE COURTS, LONDON and SHEERNESS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
METROPOLITAN POLICE COURTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	13,715 - -	13,450 17 10	264 2 2	—
B.—Travelling Expenses - - - - -	248 - -	252 16 9	- - -	4 16 9
C.—Clothing - - - - -	75 - -	71 9 5	3 10 7	—
D.—Legal Expenses - - - - -	20 - -	- - -	20 - -	—
E.—Incidental Expenses - - - - -	127 - -	137 12 2	- - -	10 12 2
POLICE COURT, SHEERNESS:				
F.—Salary of Clerk - - - - -	260 - -	260 - -	—	—
£.	14,445 - -	14,172 16 2	287 12 9	15 8 11
Deduct Deficit - - - - -			15 8 11	
Net Surplus to be surrendered - £.			272 3 10	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 10,000 - -
 11,296 16 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Saving arose from the deaths and resignations that occurred among the Officers of the Courts during the year.
 B.—This Increase was owing to the additional business transacted at the Courts being beyond what was anticipated.
 C.—The full issue of Clothing was not supplied in the case of the Gaolers, owing to Police Serjeants being appointed to act in that capacity at five of the Courts during the year 1877-78.
 D.—No legal expenses were incurred during 1877-78.
 E.—This Increase was owing to the additional business transacted at the Courts being beyond what was anticipated.

EXCHEQUER EXTRA RECEIPTS.—These have arisen from—

i. Fines at the Metropolitan Police Courts - - - - -	£. s. d.
ii. Unclaimed costs at the Metropolitan Police Courts - - - - -	11,185 6 3
iii. Old uniforms sold at the Metropolitan Police Courts - - - - -	21 - 3
iv. Fines at the Sheerness and Chatham Courts - - - - -	1 4 -
	89 5 9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

The Police Court Fines realised over 1,000 *l.* more than the Estimate. This is accounted for owing to there having been several convictions under the Licensing Act during the year 1877-78. There have also been some heavy fines under the Betting Act, including two of 100 *l.* each, in January 1878, at Clerkenwell Police Court. At Worship Street, in October 1877, a Gas Company was fined, and paid 400 *l.* These large fines (amounting to 600 *l.*) with those paid under the Licensing Act, all being exceptional and special cases, will account for the receipts during 1877-78 being above the estimated average.

In continuation of the remarks appended to last year's Appropriation Account respecting the defalcations of William Walton, the Gaoler at the Southwark Police Court, it is necessary to observe that of the amount therein stated to have been embezzled by him, and which was payable to complainants and others for costs, orders, &c.: viz., 26 *l.* 18 *s.* 7 *d.*, the sum of 21 *l.* 19 *s.* 7 *d.* has been already paid to the parties entitled thereto out of the growing produce of the Fines for 1877-78, leaving a further sum of 4 *l.* 19 *s.* still due to complainants.

The Surplus of 128 *l.* - *s.* 10 *d.*, shown on the Account of the Vote "Police Courts, London and Sheerness," for the year ended 31st March 1877, has been surrendered.

Home Office, Whitehall, }
21 November 1878. }

Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:—

METROPOLITAN POLICE COURTS.

B.—Travelling Expenses.

E.—Incidental Expenses.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 272 *l.* 3 *s.* 10 *d.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	14,445	-	-
Expenditure	-	-	-	-	-	-	-	-	-	14,172	16	2
Net Surplus	-	-	-	-	-	-	-	-	-	£.	272	3 10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 10.—POLICE COURTS, LONDON AND SHEERNESS—*continued.*

STATEMENT of EXTRA REMUNERATION received by the undermentioned OFFICERS of the METROPOLITAN POLICE COURTS, for the Year ended 31st March 1878.

COURT.	Name of Officer.	Rank.	Amount.	Service for which received.	Whether Variable or Fixed.	Source from which Derived.
			£. s. d.			
Bow Street - -	J. Alexander -	Chief Clerk -	3 5 6	Making copies of depositions -	Variable	From prosecutors and others.
	J. R. Sayer -	Second Clerk -	76 - -	- - ditto - - - -	Variable	- - ditto.
	C. G. Douglas -	- ditto -	46 - -	- - ditto - - - -	Variable	- - ditto.
	A. E. Washbourne	Office Keeper	36 10 -	Allowance for cleaning offices -	Fixed -	From Office of Works, &c.
Clerkenwell - -	H. Cavendish -	Chief Clerk -	12 - -	Making copies of depositions -	Variable	From prosecutors and others.
	F. E. Lowrie -	Second Clerk -	20 - -	- - ditto - - - -	Variable	- - ditto.
	W. Trevett -	Office Keeper -	36 10 -	Allowance for cleaning offices -	Fixed -	From Office of Works, &c.
	J. McTaggart -	Messenger -	50 - -	Salary as verger at Chapel Royal	Fixed -	From Revenues of Duchy of Lancaster.
Greenwich and Woolwich.	J. Balguy -	Magistrate -	14 14 -	Board of Trade inquiries under Merchant Shipping Act.	Variable	From Mercantile Marine Fund.
	W. Slade -	- ditto -	15 15 -	- - ditto - - - -	Variable	- - ditto.
	J. A. G. Bonsted -	Chief Clerk -	13 15 10	- - ditto - - - -	Variable	- - ditto.
	Ditto -	- ditto -	8 1 10	Making copies of depositions -	Variable	From prosecutors and others.
	J. Rawson -	Chief Usher -	3 5 -	Board of Trade inquiries under Merchant Shipping Act.	Variable	From Mercantile Marine Fund.
Hammersmith and Wandsworth.	J. S. Leigh -	Chief Clerk -	11 5 -	Making copies of depositions -	Variable	From prosecutors and others.
	H. P. Newton -	Second Clerk -	11 5 -	- - ditto - - - -	Variable	- - ditto.
	J. S. Page -	Chief Usher -	5 - -	- - ditto - - - -	Variable	- - ditto.
	Ditto -	- ditto -	36 10 -	Allowance for cleaning offices -	Fixed -	From Office of Works, &c.
	A. Tilley -	Second Usher -	3 - -	Making copies of depositions -	Variable	From prosecutors and others.
	F. Tilley -	Messenger -	5 - -	- - ditto - - - -	Variable	- - ditto.
Lambeth - - -	T. C. Martin -	Chief Clerk -	16 12 9	- - ditto - - - -	Variable	- - ditto.
	G. A. Bird -	Second Clerk -	16 12 9	- - ditto - - - -	Variable	- - ditto.
	J. Andrews -	Chief Usher -	8 6 4	- - ditto - - - -	Variable	- - ditto.
	H. Woodhams	Office Keeper	8 6 4	- - ditto - - - -	Variable	- - ditto.
	Ditto -	- ditto -	36 10 -	Allowance for cleaning offices -	Fixed -	From Office of Works, &c.
Marlborough Street -	J. F. Nokes -	Chief Clerk -	28 5 -	Making copies of depositions -	Variable	From prosecutors and others.
	H. Nairn -	Second Clerk -	28 5 -	- - ditto - - - -	Variable	- - ditto.
	G. H. Welch -	Office Keeper	36 10 -	Allowance for cleaning offices -	Fixed -	From Office of Works, &c.
Marylebone - -	W. Tate -	Chief Clerk -	19 10 -	Making copies of depositions -	Variable	From prosecutors and others.
	J. R. Lyell -	Second Clerk -	19 10 -	- - ditto - - - -	Variable	- - ditto.
	J. Bates -	Office Keeper	36 10 -	Allowance for cleaning offices -	Fixed -	From Office of Works, &c.
Southwark - - -	G. Hankinson	Office Keeper	36 10 -	- - ditto - - - -	Fixed -	- - ditto.
	Ditto -	- ditto -	15 - -	For management of poor box -	Fixed -	From Poor Box Fund.
	H. Titterton -	Second Clerk -	28 15 -	Making copies of depositions -	Variable	From prosecutors and others.
	J. T. Moran -	Chief Usher -	28 15 -	- - ditto - - - -	Variable	- - ditto.
Thames - - -	J. Pyer -	Chief Clerk -	6 - -	- - ditto - - - -	Variable	- - ditto.
	S. G. Thomas -	Second Clerk	6 - -	- - ditto - - - -	Variable	- - ditto.
Westminster - -	A. H. Safford -	Chief Clerk -	25 - -	- - ditto - - - -	Variable	- - ditto.
	H. Richardson	Second Clerk -	20 - -	- - ditto - - - -	Variable	- - ditto.
	T. Webb -	Chief Usher -	2 - -	For management of poor box -	Fixed -	From Poor Box Fund.
	C. Morgan -	Office Keeper	36 10 -	Allowance for cleaning offices -	Fixed -	From Office of Works, &c.
Worship Street - -	E. Leigh -	Chief Clerk -	12 11 4	Making copies of depositions -	Variable	From prosecutors and others.
	J. J. Gunner -	Second Clerk -	12 11 4	- - ditto - - - -	Variable	- - ditto.
	W. J. Jesse -	Chief Usher -	10 - -	For management of poor box -	Fixed -	From Poor Box Fund.
	J. Rattigan -	Office Keeper	36 10 -	Allowance for cleaning offices -	Fixed -	From Office of Works, &c.
Chatham and Sheerness.	G. Winch -	Clerk -	2 - -	Commission fines - - -	Variable	From Treasurer, County Kent.
	Ditto -	Clerk -	524 19 10	Registrar and High Bailiff, Sheerness County Court.	Variable	From Treasurer, Sheerness County Court.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 11.

METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the METROPOLITAN POLICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,300 - -	4,300 - -	—	—
B.—Horse Patrol and Thames Police - - -	20,000 - -	20,000 - -	—	—
C.—One quarter of Police Rate - - - -	230,972 - -	231,113 7 5	- - -	141 7 5
D.—One quarter of Pay and Clothing - - -	176,620 - -	176,314 15 2	305 4 10	—
	£. 431,892 - -	431,728 2 7	305 4 10	141 7 5
Deduct Deficit - - - - -			141 7 5	
Net Surplus to be surrendered - - - £.			163 17 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—This increase arose from the value of New Buildings brought into rating being in excess of what was anticipated.

D.—This Saving was owing to the Force not being up to the full authorised strength (on which the Grant was based) during the whole year.

STATEMENT of Extra Remuneration received by the under-mentioned Officers whose Salaries are Voted by Parliament, for the Year ended 31st March 1878.

N A M E.	R A N K.	Amount.	Service for which Received.	Whether Variable or Fixed.	Service from which Derived.
		£. s. d.			
Sir E. Y. W. Henderson, K.C.B. -	Chief Commissioner of Police.	300 - -	Allowance for House Rent -	Fixed -	Metropolitan Police Fund.
Captain W. C. Harris - - -	Assistant Commissioner -	£00 - -	- - ditto - - -	- ditto -	- - ditto.
Lieut. Colonel D. Labalmondiere	- - ditto - - -	300 - -	- - ditto - - -	- ditto -	- - ditto.

The Surplus of 9,023 l. 16 s. 7 d., shown on the Account of the Vote "Metropolitan Police," for the year ended 31st March 1877, has been surrendered.

Home Office, Whitehall, }
21 November 1878. }

Carey Knypett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 11.

METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head C., One Quarter of Police Rate. Excess.

2. The Net Surplus to be surrendered is, as shown by the Account, 163*l.* 17*s.* 5*d.* Net Surplus.

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	431,892	-	-
Expenditure	-	-	-	-	-	-	-	-	-	431,728	2	7
Net Surplus										-	-	£. 163 17 5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 12.

POLICE, COUNTIES AND BOROUGH, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE, COUNTIES and BOROUGH, GREAT BRITAIN, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
INSPECTORS OF CONSTABULARY:				
A.—Salaries and Allowances - - - - -	£. s. d. 3,050 - -	£. s. d. 3,500 - -	£. s. d. - - -	£. s. d. 450 - -
B.—Travelling - - - - -	1,000 - -	909 9 9	90 10 3	—
C.—Incidental Expenses - - - - -	48 - -	48 - -	—	—
ENGLAND:				
D.—Pay and Clothing of Constables - - - - - (Contribution towards the Charge for the Year ending 29th September 1877.)	735,000 - -	722,932 9 -	12,067 11 -	—
SCOTLAND:				
E.—Pay and Clothing of Constables - - - - - (Contribution towards the Charge for the Year ending 15th March 1877.)	121,000 - -	118,724 15 6	2,275 4 6	—
	£. 860,098 - -	846,114 14 3	14,433 5 9	450 - -
Deduct Deficit - - - - -			450 - -	
Net Surplus to be surrendered - - - £.			13,983 5 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The salaries of the four Inspectors were raised 100 £. each, from 1st January 1877, after the Estimate had been prepared on the old scale of salaries; and 50 £. personal allowance to the Scotch Inspector was transferred from Sub-head B. to A.

B.—£. 50 of the Saving arises from the transfer of an allowance paid to the Scotch Inspector to Sub-head "Salaries." The balance is a casual variation between Expenditure and Grant.

D., E.—In numerous cases where increases in pay or numbers of the police forces had not been included by the local authorities in the Estimates furnished to this Department, the Secretary of State declined to sanction the increases until the commencement of the year 1877-8, which principally caused the very large Saving effected.

The Surplus of 796 £. 10 s. 2 d., shown on the Account of the Vote "Police, Counties and Boroughs, Great Britain," for the year ended 31st March 1877, has been surrendered.

Home Office, Whitehall, }
21 November 1878. }

Carey Knyvett,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 12.

POLICE, COUNTIES AND BOROUGHES, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head A., Excess.
"Salaries and Allowances."

2. The Account shows a Net Surplus of 13,983 *l.* 5 *s.* 9 *d.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	860,098	-	-
Expenditure - - - - -	846,114	14	3
Net Surplus - - -	£. 13,983	5	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.

CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONVICT ESTABLISHMENTS in ENGLAND and the COLONIES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUPERINTENDENCE :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries (Directors' Office) - - - -	9,385 - -	8,703 - 11	681 19 1	—
B.—Travelling Expenses (Directors' Office) - -	600 - -	459 10 6	140 9 6	—
C.—Incidental Expenses (Directors' Office) - -	200 - -	141 1 7	58 18 5	—
CONVICT PRISONS, &c. :				
D.—Pay and Allowances of Prison Officers - -	181,550 - -	178,034 18 4	3,515 1 8	—
E.—Uniform for Officers - - - -	8,750 - -	7,810 13 9	939 6 3	—
F.—Victualling for Convicts - - - -	103,667 - -	112,612 5 5	- - -	8,945 5 5
G.—Tobacco - - - -	180 - -	89 - -	91 - -	—
H.—Clothing for Convicts - - - -	28,902 - -	29,378 1 3	- - -	476 1 3
I.—Bedding for Convicts - - - -	2,714 - -	3,186 18 2	- - -	472 18 2
J.—Medicines, Surgical Instruments, &c. - -	2,490 - -	2,310 11 1	179 8 11	—
K.—Gratuities to Convicts - - - -	7,340 - -	6,167 15 2	1,172 4 10	—
L.—Furniture, Kitchen Utensils, Crockery, &c. -	1,980 - -	1,895 18 5	84 1 7	—
M.—Fuel, Light, and Water - - - -	22,000 - -	20,568 15 4	1,431 4 8	—
N.—Soap, Scouring and Cleaning Articles - -	2,695 - -	2,876 11 5	- - -	181 11 5
O.—Rent - - - -	1,120 - -	1,091 7 1	28 12 11	—
P.—Escort and Conveyance of Convicts - -	6,000 - -	4,038 16 -	1,961 4 -	—
Q.—New Buildings and Alterations - - -	22,720 - -	21,040 11 9	1,679 8 3	—
R.—Ordinary Repairs of Buildings - - -	5,535 - -	4,665 9 2	869 10 10	—
S.—Fine Fund - - - -	310 - -	277 - -	33 - -	—
T.—Maintenance of Convicts in Refuges - -	3,400 - -	2,871 15 -	528 5 -	—
U.—Incidental Expenses - - - -	3,877 - -	3,957 8 2	- - -	60 3 2
V.—Police - - - -	1,800 - -	1,553 5 10	246 14 2	—
W.—Freight and Carriage of Provisions and Stores	1,200 - -	816 16 6	383 3 6	—
X.—Forage - - - -	320 - -	235 10 9	84 9 3	—
Y.—Manufacturing Department - - - -	} See Note at Foot.			
Z.—Farm - - - -				
COLONIAL ESTABLISHMENTS :				
A 1.—Maintenance of Imperial Convicts - -	1,650 - -	1,656 3 10	- - -	6 3 10
B 1.—Maintenance of Invalids, Lunatics, Paupers, and Pauper Children, &c. - - -	6,200 - -	7,068 10 4	- - -	868 10 4
C 1.—Grants in Aid of Colonial Magistracy, Police, Gaols, &c. - - - -	18,500 - -	21,668 12 11	- - -	3,168 12 11
£.	445,085 - -	445,176 3 8	14,108 2 10	14,199 6 6
Deduct Surplus - - - -				14,108 2 10
Net Deficit to be voted - - - - £.				91 3 8

Estimated Amount of Extra Receipts payable to Exchequer - - - - 8,000 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - *7,847 - 6

	Receipts.	Expenditure.	Excess of Receipts to be paid into Exchequer.
	£. s. d.	£. s. d.	£. s. d.
Note.—Manufacturing Department - - - -	72,346 10 9	56,241 19 5	16,104 11 4
Farm - - - -	4,469 2 5	2,448 9 1	2,020 13 4

* The amount realised is so near to the Estimated Amount as to appear to require no explanation.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

. EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess is consequent on the formation of the Prison Commission Board. Sir E. F. Du Cane received from this Vote only at the rate of 1,100 *l.* per annum, from 12th of July, instead of 1,600 *l.* Mr. Morrish, the newly-appointed Director, in place of Captain Stoford, received only at the rate of 700 *l.* per annum instead of 900 *l.* from about the same date, and there was also a Saving from the change in the position of Clerks.

B, C, G., H., I., J., L, M., N., O., S., T., U., V., W., X.—Simply variations incidental to Estimate.

D.—In the course of the year Brixton Prison was considerably reduced, and, in the case of other Establishments, the expenditure was less than was anticipated.

E.—Some of the expenditure for this year was paid to the previous year. (*See Appropriation Account for 1876-77.*)

F.—This Excess arose from the high price of flour; not expected when the Estimates were passed.

K.—This is a Sub-Head for which it is difficult to provide; the number of Convicts released being necessarily very uncertain.

P.—Over-estimate. This, it will be obvious, is a Sub-Head for which it is difficult to provide.

Q.—All the works projected not completed.

R.—Some of the repairs intended not carried out.

A 1 and B 1.—These two Sub-Heads should be regarded as one, as in the course of the year many changes take place. Thus viewed, the Excess is only 874 *l.* 18 *s.* 10 *d.*

C 1.—The sum taken was insufficient to pay two-thirds of the Expenditure incurred by the Colonial Government, the proportion which the Imperial Government has hitherto paid. From 1st April 1878 this Service has been put on a different footing.

The Surplus of 745 *l.* 9 *s.*, shown on the Account of the Vote "Convict Establishments in England and the Colonies," for the year ended 31st March 1877, has been surrendered.

E. F. Du Cane,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz. :— Excess.

CONVICT PRISONS, &c.:

- F.—Victualling for Convicts.
- H.—Clothing for Convicts.
- I.—Bedding for Convicts.
- N.—Soap, Scouring and Cleaning Articles.
- U.—Incidental Expenses.

COLONIAL ESTABLISHMENTS:

- A 1.—Maintenance of Imperial Convicts.
- B 1.—Maintenance of Invalids, Lunatics, Paupers, and Pauper Children, &c.
- C 1.—Grants in Aid of Colonial Magistracy, Police, Gaols, &c.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

Sub-Head D.—“Pay and Allowances of Prison Officers.”

Sub-Head D.

2. Under this Sub-Head is included a payment in respect of an increase of salary to a Temporary Clerk in Fremantle Prison, Western Australia, amounting to 11 *l.* 18 *s.* 4 *d.*, for which Treasury authority has not been produced.

The Accounting Officer, being under the impression that he has received the requisite authority, has been requested to furnish a copy of the same, or otherwise to make application to the Treasury for sanction.

Pending the production of the authority, I am unable to report the sum of 11 *l.* 18 *s.* 4 *d.* as properly chargeable against the Vote.

Deducting the above sum, the Expenditure in respect of “Pay and Allowances” will be 178,023 *l.*, instead of 178,034 *l.* 18 *s.* 4 *d.*, and the Surplus 3,527 *l.*, instead of 3,515 *l.* 1 *s.* 8 *d.*

Sub-Head W.—“Freight and Carriage of Provisions and Stores.”

Sub-Head W.

3. In the absence of a voucher, or other proof of payment, I have been unable to admit under this Sub-Head the sum of 1 *l.* 13 *s.* as properly charged against the Vote.

The amount of the Expenditure under this Sub-Head will therefore be 815 *l.* 3 *s.* 6 *d.*, instead of 816 *l.* 16 *s.* 6 *d.*, and the Surplus 384 *l.* 16 *s.* 6 *d.*, instead of 383 *l.* 3 *s.* 6 *d.*

Amended Net Deficit.

4. The total Expenditure against the Grant will, by the deductions above referred to, be 445,162 *l.* 12 *s.* 4 *d.*, instead of 445,176 *l.* 3 *s.* 8 *d.*, and the Net Deficit to be voted, 77 *l.* 12 *s.* 4 *d.*, instead of 91 *l.* 3 *s.* 8 *d.*, as shown by the Appropriation Account, which should therefore stand as follows:—

	£.	s.	d.
Grant - - - - -	445,085	-	-
Expenditure - - - - -	445,162	12	4
Net Deficit - - -	£. 77	12	4

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts.

5. Under this Head is included an amount of 32 *l.* 3 *s.*, received from the Crown Agent for the Colonies in respect of the sale of the Colonial yacht “Victoria,” formerly used in the service of the Convict Establishment at Bermuda.

No account of the sale having been furnished, and as the Convict Establishment at Bermuda was broken up in 1863, I asked for such information as would enable me to judge both of the correctness of the amount brought to credit, and of the sufficiency of any reasons that might have existed for the delay in the sale of the yacht, and bringing the proceeds to credit.

I annex a copy of the correspondence on the subject.

A., B., C., D.

CORRESPONDENCE referred (A.) to in the foregoing REPORT.

(A.)

Exchequer and Audit Department,
1 November 1878.

Sir,

WITH reference to the answer to query 74, on your account of the Vote for Convict Establishments, England and Colonies, for the year 1877-8, in respect of the sum of 32 *l.* 3 *s.* paid by the Crown Agents on account of the sale of the Colonial yacht “Victoria,”—I am directed by the Comptroller and Auditor General to request that you will obtain and transmit to him such particulars as will enable him to judge of the correctness of this item of receipt.

Sir E. F. Du Cane, B.E., K.C.B.

I have, &c.
(signed) H. Treherne.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

(B.)

Convict Prisons Department, Home Office, Whitehall, S.W.,
4 December 1878.

Sir,

WITH reference to your letter of the 1st ultimo, relative to the sale of the yacht "Victoria," in Bermuda, I am desired to send, for information of the Comptroller and Auditor General, the enclosed explanation from the Crown Agents for the Colonies.

No further information can possibly be given on the subject.

The Secretary, Exchequer and Audit Department.

I am, &c.
(signed) *W. Crickmay.*

(B. 1.)

Downing-street, 11 February 1878.

I AM directed by the Secretary of State for the Colonies to instruct you to pay the sum of 32*l.* 3*s.* from the funds of Bermuda to the credit of the Paymaster General at the Bank of England. This amount arises from the sale at Bermuda of the Colonial yacht "Victoria," formerly used in the Convict Service, and you will be good enough to obtain a receivable order from the Directors of Convict Prisons to enable you to make the payment in question.

The Crown Agents for the Colonies.

I am, &c.
(signed) *R. H. Meade.*

(C.)

Exchequer and Audit Department,
9 December 1878.

Sir,

I AM directed by the Comptroller and Auditor General to transmit to you herewith, for the information of the Secretary of State for the Colonies, the copy of a query and letter addressed to the Accounting Officer of the Vote for Convict Establishments, England and the Colonies, together with his replies thereto, on the subject of the sale at Bermuda of the yacht "Victoria"; I am to observe that as the Convict Establishment at Bermuda appears to have been broken up in 1863, the necessity for the use of the yacht for Convict Service after that period would likewise appear to have ceased, and with reference to the statement by the Convict Establishments that no further information could possibly be given by them, I am to request that you will move the Secretary of State for the Colonies to cause the Comptroller and Auditor General to be informed of the facts connected with this sale, in order that he may be enabled to judge of the correctness of the amount, 32*l.* 3*s.*, brought to account as an Exchequer Extra Receipt, in the account for the year 1877-8.

Having in view the very near approach of the time for the Comptroller and Auditor General reporting to Parliament, I am to request that the information in question may be transmitted with as little delay as possible.

The Hon. R. H. Meade.

I have, &c.
(signed) *H. Treherne.*

(D.)

Downing-street, 16 December 1878.

Sir,
I AM directed by the Secretary of State for the Colonies to acknowledge the receipt of your letter, No. 1763, of the 9th instant, forwarding the copy of a query and letter addressed to the Accounting Officer of the Vote for the Convict Establishments, England, and Colonies, together with his replies thereto, on the subject of the sale at Bermuda of the yacht "Victoria." In reply, I am to transmit to you an extract from Despatch, dated the 4th December 1877, from the Governor of Bermuda, which gives all the information on the subject in the possession of this Department.

With reference to the last paragraph of the extract, I am to state that Sir Michael Hicks Beach will, if you deem it necessary, request the Governor of Bermuda to supply him with further information respecting the ballast referred to in his Despatch.

The Comptroller and Auditor General.

I am, &c.
(signed) *Edward Wingfield.*

D.I.

(D. 1.)

Extract from a Despatch from Sir *R. M. Laffan* to the Earl of *Carnarvon*, dated Bermuda,
4th December 1877. No. 91.

I HAVE the honour to bring to your Lordship's notice the following circumstances connected with a sailing boat called the "Victoria," which had for many years been used by the Governors of this colony to convey them about among the various islands to enable them to visit any particular place to which their attention might at the time be directed.

It appears that the "Victoria" had been a sailing boat provided by the Imperial Government for the service of the convict establishment which formerly existed here, and that on the breaking up of that establishment in 1863, the Secretary of State for the Colonies, in a Despatch, dated 28th July 1863, authorised the then Governor of Bermuda, Sir Harry Ord, to retain the boat for his own use till the question of the Governor's establishment should have been submitted to the Legislature for their con-

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

sideration. I cannot trace any further official record on this subject. The boat has remained here since 1863, and has been used by each successive Governor to carry him from place to place. The colony provided two boatmen, and occasionally allowed some trifling sums for maintenance, but the boat itself was allowed to fall gradually into disrepair, and shortly after my arrival here I was informed that she was in a very dangerous condition, her timbers being so rotten and her planking so much decayed that there was great risk of her sinking at her moorings.

I caused the boat to be taken over to Her Majesty's Dockyard, where Captain Leveson Somerset, R.N., was kind enough to allow the Master-shipwright to examine and report upon her. I enclose a copy of the report, and of Captain Somerset's memorandum thereon, from which it appears that at least 140*l.* would be required to effect the necessary repairs to the hull; that a further considerable sum would now be required for fitments, and that in addition to this, Captain Somerset felt no doubt of the fact that the keel was unsound, and would, therefore, have to be renewed, though he had not caused it to be examined, as under the circumstances he thought it would involve a needless expense.

I referred the subject, with Captain Somerset's reports, to the consideration of the Executive Council, and the Members, though, considering that as the boat belonged to the Imperial Government, its condition, and the question how best to deal with it, did not properly come under their cognisance, were unanimously of opinion that it would be inexpedient and unwise to attempt to repair so worn-out a structure, as the money required for such an extensive renewal would be better spent in procuring a new boat.

As the "Victoria," therefore, was utterly useless, and entailed a considerable daily expense to prevent her from sinking, I followed the opinion of the Council, and caused her ballast, which was still useful, to be landed and stored, and the hull to be sold by auction by the Colonial Surveyor, who was instructed to pay the proceeds of the sale, less expenses thereon, into the Colonial Treasury. The boat realised the sum of 32*l.* 3*s.*, clear of expenses, and that sum is now lodged in the Colonial Treasury to the credit and at the disposal of the Imperial Government.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 14.

COUNTY PRISONS, &c., GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS, &c., GREAT BRITAIN, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
COUNTY AND BOROUGH PRISONS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Maintenance of Prisoners, England and Wales	95,000 - -	94,444 3 4	555 16 8	—
B.—Maintenance of Prisoners, Scotland - -	6,000 - -	5,409 9 1	590 10 11	—
C.—Removal of Convicts, England and Wales -	3,300 - -	3,451 11 9	- -	151 11 9
HOLLOWAY PRISON:				
D.—Maintenance of Prisoners for Debt - - -	100 - -	83 3 3	16 16 9	—
PRIVATE LUNATIC ASYLUMS:				
E.—Maintenance of Criminal Lunatics, England -	65 - -	65 - -	—	—
F.—Maintenance of Criminal Lunatics, Scotland -	22 - -	22 - -	—	—
	£. 104,487 - -	103,475 7 5	1,168 4 4	151 11 9
Deduct Deficit - - - - -			151 11 9	
Net Surplus to be surrendered - - £.			1,011 12 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., and D.—Approximate Estimates only are practicable in these cases.

The Surplus of 1,004 l. 19 s. 4 d., shown on the Account of the Vote "County Prisons, &c., Great Britain," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 14.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Excess. Sub-Head, viz. :—

COUNTY AND BOROUGH PRISONS.

C.—Removal of Convicts, England and Wales.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,011 l. 12 s. 7 d. Net Surplus.

	£. s. d.
Grant - - - - -	104,487 - -
Expenditure - - - - -	103,475 7 5
Net Surplus - - -	£. 1,011 12 7

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 15.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REFORMATORY and INDUSTRIAL SCHOOLS, GREAT BRITAIN, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
INSPECTOR OF REFORMATORIES, &c. :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,878 - -	4,652 6 7	- - -	279 6 7
B.—Travelling - - - - -	350 - -	291 12 5	58 7 7	—
C.—Costs of Prosecutions - - - - -	360 - -	344 11 1	15 8 11	—
D.—Incidental Expenses - - - - -	180 - -	166 15 10	13 4 2	—
ENGLAND :				
E.—Reformatory Schools - - - - -	71,000 - -	72,503 17 11	- 2 1	—
Ditto - - Supplemental Vote - - - - -	1,504 - -			
F.—Industrial Schools - - - - -	98,500 - -	100,945 - -	—	—
Ditto - - Supplemental Vote - - - - -	2,445 - -			
SCOTLAND :				
G.—Reformatory Schools - - - - -	16,000 - -	15,775 18 9	224 1 3	—
H.—Industrial Schools - - - - -	43,500 - -	45,606 8 7	- 11 5	—
Ditto - - Supplemental Vote - - - - -	2,107 - -			
£.	240,319 - -	240,286 11 2	311 15 5	279 6 7
Deduct Deficit - - - - -			279 6 7	
Net Surplus to be surrendered - - - £.			32 8 10	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			20,000 - -	
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -			23,443 - 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This deficit of 279 *l.* 6 *s.* 7 *d.* is almost entirely owing to the excess of expenditure over Estimate in the matter of "Commission to Agents" for collecting parental contributions. This amount cannot be estimated with exactitude, being of a variable character. It is to be kept in mind, however, that if more is paid as commission more is collected, and this additional expense is far more than made up in the Extra Receipts payable to the Exchequer.

B.—This surplus is somewhat exceptional, and the amount paid depends on circumstances. As the surplus amounted to 58 *l.* 7 *s.* 7 *d.*, the sum of 300 *l.* was taken for 1878-79 in lieu of 350 *l.*

C.—The sum of 360 *l.* net was asked for in Estimate; the gross sum of 490 *l.* 8 *s.* 11 *d.* was expended, less 143 *l.* 15 *s.* 10 *d.* costs recovered, leaving a net expenditure of 346 *l.* 13 *s.* 1 *d.*, and surplus of 13 *l.* 6 *s.* 11 *d.* The amount annually expended is variable.

D.—The items composing this charge are very variable, and have been kept within the usual limits.

E.—The number of children in Reformatory Schools was subject to a very general augmentation during the year 1877-78, not so much from any real increase in Reformatory School cases, strictly regarded, but from the use made of these schools for Industrial School cases (cases of lesser criminality), under the pressure of School Boards; hence the necessity for a Supplemental Estimate in this item.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 15.—REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN—continued.

EXPLANATION of the Causes of Variation between Expenditure and Grant—continued.

F.—The demand for Industrial School accommodation throughout the country during this financial year has been very much on the increase. This increased demand has been due to the operation of School Boards principally, and it rendered a Supplemental Vote necessary.

G.—The Reformatory Schools in Scotland did not feel the influence adverted to in Note E. The numbers have remained stationary.

H.—As in England, so in Scotland, the demand for Industrial School accommodation has been on the increase, and accordingly it has been difficult to keep the expenditure in Scotland within reasonable bounds.

EXTRA RECEIPTS.—The amount collected exceeds the Estimate by 3,443 l. 0 s. 9 d. This is principally owing to the improved organisation of the system of collection, and the more general application of the grant of a commission of 10 per cent. upon the amount collected. For the next financial year a larger sum is taken in the Estimate.

The Surplus of 150 l. 18 s., shown on the Account of the Vote "Reformatory and Industrial Schools, Great Britain," for the year ended 31st March 1877, has been surrendered.

Home Office, Whitehall, }
21 November 1878.

Carey Knyvett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Vote has taken place under Sub-Head A.—Salaries. Excess.
2. The Net Surplus to be surrendered is, as shown by the Account, 32 l. 8 s. 10 d. Net Surplus.

	£.	s.	d.
Grant - - - - -	240,319	-	-
Expenditure - - - - -	240,286	11	2
Net Surplus - - -	£.	32	8 10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 16.

BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BROADMOOR ASYLUM, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages* - - - - -	9,843 - -	9,529 2 3	313 17 9	—
B.—Victualling for Patients and Attendants, Allowances in lieu, &c. - - - - -	11,234 - -	10,258 11 9	975 8 3	—
C.—Tobacco - - - - -	200 - -	179 19 10	20 - 2	—
D.—Uniform for Attendants and Servants - -	600 - -	515 8 -	84 12 -	—
E.—Clothing for Patients - - - - -	1,778 - -	1,804 4 6	413 15 6	—
F.—Bedding - - - - -	400 - -	362 16 11	37 3 1	—
G.—Medicines, Surgical Instruments, &c. - -	150 - -	149 6 8	- 13 4	—
H.—Furniture, Kitchen Utensils, Crockery, &c. -	750 - -	605 11 11	144 8 1	—
I.—Fuel and Light - - - - -	2,500 - -	2,194 6 7	305 13 5	—
J.—Soap, Scouring and Cleaning Articles - -	400 - -	318 11 6	81 8 6	—
K.—Allowance in lieu of Quarters - - - - -	104 - -	99 2 -	4 18 -	—
L.—Escort and Conveyance of Patients - -	120 - -	138 12 2	- -	18 12 2
M.—Gratuities to Patients - - - - -	10 - -	- 12 6	9 7 6	—
N.—Ordinary Repair of Roads, Fences, and Drains -	250 - -	248 6 8	1 13 4	—
O.—Incidental Expenses - - - - -	505 - -	347 16 3	157 3 9	—
P.—Farm and Garden - - - - -	—	—	—	—
£.	28,844 - -	26,312 9 6	2,550 2 8	18 12 2
Deduct Deficit - - - - -	- - - - -	- - - - -	18 12 2	
Net Surplus to be surrendered - - - £.	- - - - -	- - - - -	2,531 10 6	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	7,150	-	-
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	8,774	13	9

* One attendant receives a pension of 9 *l.* 2 *s.* per annum from Navy Funds; one other receives 36 *l.* 10 *s.* per annum pension, from Army Funds. The present gatekeeper receives also 2 *s.* 6 *d.* per day pension, and 20 *l.* a year annuity for distinguished service in the field, from Army Funds. Two of the male attendants have received from Her Majesty's Office of Works sums of 3 *l.* and 2 *l.* 10 *s.* as gratuities for labour, and superintending the work of patients, in painting the interior of buildings.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 16.—BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., D., E., F., H., I., J., K., M., O.—The surplus on these Sub-Heads is due partly to the number of patients having been less during the year than the number estimated for, and partly to a diminution of expenditure in the administration of the Asylum generally. The Estimate for the year 1878-79 was reduced.

L.—The number of patients transferred to other asylums was greater than estimated for. The sanction of the Treasury was given to this excess by Letter dated 6th February 1878 (No. 2215).

P.—Farm and Garden :

	£.	s.	d.
Amount received, and carried to account in the year - - -	2,897	1	6
Amount expended - - - - -	2,889	8	-
Balance paid over to the Exchequer - - - £.	7	13	6

EXTRA RECEIPTS. The excess of Extra Receipts over the amount estimated was occasioned by the number of patients, towards whose maintenance contributions were made by unions, parishes, &c., having been larger than was anticipated.

The Surplus of 2,093 *l.* 15 *s.* 1 *d.*, shown on the Account of the Vote "Broadmoor Criminal Lunatic Asylum, England," for the year ended 31st March 1877, has been surrendered.

W. Orange, Superintendent,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 16.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Head : Excess.

L.—Escort and Conveyance of Patients.

2. In addition to the amounts paid to the two Male Attendants referred to in a note appended to the Appropriation Account, Her Majesty's Office of Works has paid Additional payments. gratuities, amounting to 13 *l.* 2 *s.* 3 *d.*, in respect of work performed by the inmates of the Asylum during the year 1876.

This sum was paid pursuant to Treasury Letter, dated 23rd February 1874, by which, "for the encouragement of industrial habits" the inmates are allowed "a certain interest in the proceeds of their labour." Such earnings are placed by the Superintendent to the credit of the labourers.

The actual value of the labour, as assessed by the Surveyors of the Office of Works, was 228 *l.* 19 *s.* 6 *d.* Of this sum, Class I., Vote 3, Sub-Head K., has been relieved, with the exception of the payments of the above specified gratuities.

3. There is, as shown by the Account, a Net Surplus of 2,531 *l.* 10 *s.* 6 *d.*, which will Net Surplus. have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	28,844	-	-
Expenditure - - - - -	26,312	9	6
Net Surplus - - - £.	2,531	10	6

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 17.

MISCELLANEOUS LEGAL CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, ENGLAND, in the Year ended 31st March 1878.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Revising Barristers (6 & 7 Vict. c. 18 ; 35 & 36 Vict. c. 84 ; and 36 & 37 Vict. c. 70) - - - - }	18,690 - -	18,690 - -	—	—

Treasury Chambers,
29 November 1878. }

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

On the Account of this Grant no special observation arises.

	£.	s.	d.
Grant - - - - -	18,690	-	-
Expenditure - - - - -	18,690	-	-

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 17 A.

PRISON COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PRISON COMMISSION, ENGLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
COMMISSIONERS' OFFICE :				
A.—Salaries - - - - -	3,450 - -	3,892 10 8	- - -	442 10 8
B.—Travelling Expenses - - - - -	1,800 - -	532 8 1	1,267 11 11	—
C.—Incidental Expenses - - - - -	200 - -	18 2 4	186 17 8	—
£.	5,450 - -	4,438 1 1	1,454 9 7	442 10 8
Deduct Deficit - - - - -			442 10 8	
Net Surplus to be surrendered - - - £.			1,011 18 11	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—More expended for salaries than was anticipated when the Estimate was made.
- B. and C.—When the Estimate was made there was nothing to guide in the amount to be taken for these Sub-Heads, and there has been the over-estimate shown.

E. F. du Cane,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 17 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under this Vote is for the salaries and expenses of the Commis- Nature of Account.
sioners and other officers appointed under the 6th and 7th Sections of the Prisons Act of
1877.
2. Expenditure in Excess of the Estimate has been incurred under Sub-Head A., Excess.
Salaries.
3. The Net Surplus is, as shown by the Account, 1,011 l. 18 s. 11 d. Net Surplus.

	£.	s.	d.
Grant - - - - -	5,450	-	-
Expenditure - - - - -	4,438	1	1
Net Surplus - - - £.	1,011	18	11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 18.

LORD ADVOCATE AND CRIMINAL PROCEEDINGS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LORD ADVOCATE and CRIMINAL PROCEEDINGS, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
LORD ADVOCATE'S DEPARTMENT:				
A.—Salaries - - - - -	£. s. d. 11,618 - -	£. s. d. 11,619 10 5	£. s. d. - - -	£. s. d. 6 10 5
B.—Incidental Expenses - - - - -	260 - -	196 1 5	63 18 7	—
C.—Criminal Prosecutions under the authority of the Lord Advocate - - - - -	1,600 - -	931 17 4	668 2 8	—
D.—Sheriffs' Accounts, Procurators Fiscal not paid by Salaries, &c. - - - - -	31,000 - -	26,594 8 3	4,405 11 9	—
E.—Procurators Fiscal - - - - -	25,135 - -	25,135 - -	—	—
£.	69,608 - -	64,476 17 5	5,137 13 -	6 10 5
Deduct Deficit - - - - -			6 10 5	
Net Surplus to be surrendered - - - £.			5,131 2 7	
Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.				
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - 1 1 9				

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Deficit under this Sub-Head was occasioned by an increase in the Salary of the First Clerk in the Office of the Crown Agent.

B. C. D.—The Savings under these Sub-Heads have arisen from the actual Charges within the year having been less than the Amounts for which it was thought necessary to make provision in the preparation of the Estimates. As regards Sub-Heads C. and D., the Charges which may arise during any one year depend upon the extent and character of crimes which may occur, and consequently there is always considerable uncertainty in estimating the probable amounts which may be required to meet the Charges.

The Surplus of 3,578 *l.* 1 *s.* 4 *d.*, shown on the Account of the Vote "Lord Advocate and Criminal Proceedings, Scotland," for the year ended 31st March 1877, has been surrendered.

Exchequer Chambers, Edinburgh, }
20 November 1878.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 18.

LORD ADVOCATE AND CRIMINAL PROCEEDINGS, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under Sub-Head A., "Salaries." Excess.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 5,131 l. 2 s. 7 d., which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	69,608	-	-
Expenditure - - - - -	64,476	17	5
Net Surplus - - -	£. 5,131	2	7

CIVIL SERVICE ESTIMATES—CLASS III—*continued.*

VOTE 19.

COURTS OF LAW AND JUSTICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COURTS of LAW and JUSTICE, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
COURT OF SESSION:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	21,827 - -	18,773 5 8	3,053 14 4	—
B.—Incidental Expenses - - - - -	24 - -	6 1 9	17 18 3	—
C.—Expenses on Circuit - - - - -	45 - -	45 4 -	- -	- 4 -
D.—Expenses of Agents attending to the interests of the Crown - - - - -	1,700 - -	964 10 5	735 9 7	—
E.—Law Agent in Scotland for the " Woods and Forests," and other Departments - - - - -	3,800 - -	3,296 15 1	503 4 11	—
F.—Parliamentary Business relating to Scotland - - - - -	930 - -	745 17 4	184 2 8	—
COURT OF JUSTICIARY:				
G.—Salaries - - - - -	2,825 - -	2,751 1 11	73 18 1	—
H.—Incidental Expenses - - - - -	10 - -	9 19 10	- - 2	—
I.—Expenses on Circuit - - - - -	3,050 - -	2,900 9 6	59 10 6	—
ACCOUNTANT IN BANKRUPTCY:				
K.—Salaries - - - - -	1,430 - -	1,357 2 6	72 17 6	—
L.—Incidental Expenses - - - - -	12 - -	7 8 8	4 11 4	—
M.—Incidental Expenses for the Exchequer Chambers and Courts of Law - - - - -	150 - -	203 10 2	- -	53 10 2
SHERIFF COURTS:				
N.—Salaries - - - - -	25,528 - -	25,274 1 7	253 18 5	—
O.—Incidental Expenses - - - - -	410 - -	292 19 3	117 - 9	—
P.—Compensations - - - - -	107 - -	80 8 2	26 11 10	—
Q.—Election Petitions - - - - -	50 - -	- -	50 - -	—
£.	61,898 - -	56,798 15 10	5,152 18 4	53 14 2
Deduct Deficit - - - - -			53 14 2	
Net Surplus to be surrendered - - - £.			5,099 4 2	
Estimated Amount of Extra Receipts payable to the Exchequer receivable in Cash - - - - -				£. s. d.
Ditto - - - ditto - - - ditto - - - receivable in Fee Stamps - - - - -				21,500 - -
				4,700 - -
TOTAL Estimated Amount of Extra Receipts, 1877-78 - - - £.				26,200 - -
Amount of Extra Receipts realised in Cash in the Year 1877-78, and paid over to Exchequer - - - - -			£. s. d.	
Amount of Extra Receipts collected in Fee Stamps in the Year 1877-78 - - - - -			21,611 11 9	
			4,882 4 4	
TOTAL Amount of Extra Receipts in 1877-78 - - - £.				26,493 16 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Several offices connected with the Court of Session were vacant during the period of this Account, and the Saving on this Sub-Head arose from these vacancies.

B. C. D. E. F. H. I. L.—These variations are all of the nature of differences between probable Estimates and actual Expenditure.

G.—One of the Masters of the Court of Justiciary died during the period of this Account, and the salary assigned to his Successor was 200 £, in lieu of the Salary of 375 £. In September 1877 the first Clerk in the office of the Justiciary Clerk received 15 £. 15 s. under Sub-Head I. of this Vote, for attendance as Extra Circuit Clerk of Justiciary.

K.—Payment of Salary to a Clerk appointed by the Accountant in Bankruptcy was postponed until after the close of the financial year, owing to delay in producing a certificate of qualification from the Civil Service Commissioners; hence the Saving on this Sub-Head.

M.—The excess of payment under this Sub-Head was occasioned by cost of new uniforms for the Trumpeters of Her Majesty's Household, charged to this Sub-Head, as authorised by the Treasury. The Trumpeters receive new uniforms at intervals of five years, and the Estimate for 1877-78 did not make sufficient provision for the charge applicable to that year.

N. O.—These Savings arose from the Allowances for the year having been greater than the amount actually paid.

P.—After computing the Fees drawn by the Deputy Keeper of the Great Seal for 1877-78, the sum provided for compensation was saved to the extent of 26 £. 11 s. 10 d.

Q.—No charge occurred within the year under this Sub-Head.

EXTRA RECEIPTS.—The only explanation that occurs under this Head is, that the amount of the Fees of the Department embraced in the Vote proved to be somewhat greater than the amount anticipated.

The Surplus of 5,127 £. 1 s. 7 d., shown on the Account of the Vote " Courts of Law and Justice, Scotland," for the year ended 31st March 1877, has been surrendered.

Exchequer Chambers, Edinburgh, }
20 November 1878.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 19.

COURTS OF LAW AND JUSTICE, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— *Excess.*

COURT OF SESSION:

C.—Expenses on Circuit.

M.—Incidental Expenses for the Exchequer Chambers and Courts of Law.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus 5,099*l.* 4*s.* 2*d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	61,898	-	-
Expenditure - - - - -	56,798	15	10
Net Surplus - - -	£. 5,099	4	2

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 20.

REGISTER HOUSE DEPARTMENTS, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTER HOUSE DEPARTMENTS, EDINBURGH, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE OF LORD CLERK REGISTER (including Searching Department):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	4,602 - -	4,076 9 7	525 10 5	—
B.—Incidental Expenses - - - - -	50 - -	32 11 9	17 8 3	—
C.—Salaries (Searching Department) - - - - -	4,259 - -	4,284 5 5	- - -	25 5 5
D.—Incidental Expenses (ditto) - - - - -	10 - -	- - -	10 - -	—
OFFICE OF KEEPER OF THE SIGNET:				
E.—Salaries - - - - -	650 - -	650 - -	—	—
F.—Incidental Expenses - - - - -	5 - -	- - -	5 - -	—
G.—Abridgment and Indices of the Registers of Sasines, &c. - - - - -	1,520 - -	1,350 17 11	169 2 1	—
OFFICE OF DIRECTOR OF CHANCERY:				
H.—Salaries - - - - -	1,901 - -	1,807 7 8	93 12 4	—
I.—Incidental Expenses - - - - -	10 - -	2 8 4	7 11 8	—
OFFICE OF REGISTER OF SASINES:				
K.—Salaries - - - - -	19,142 - -	20,018 15 1	- - -	876 15 1
L.—Incidental Expenses - - - - -	10 - -	2 2 10	7 17 2	—
M.—Salary, &c. of Clerk to Admission of Notaries	160 - -	160 - -	—	—
OFFICE OF REGISTER OF DEEDS, &c.:				
N.—Salaries - - - - -	3,355 - -	3,148 7 6	206 12 6	—
O.—Incidental Expenses - - - - -	5 - -	1 12 4	3 7 8	—
£.	35,679 - -	35,534 18 5	1,046 2 1	902 - 6
Deduct Deficit - - - - -			902 - 6	
Net Surplus to be surrendered - - - £.			144 1 7	
Estimated Amount of Extra Receipts payable to Exchequer in cash - - - - -			170 - -	
Ditto - - - ditto - - - receivable in Fee Stamps - - - - -			43,630 - -	
TOTAL estimated Amount of Extra Receipts for 1877-78				43,800 - -
Amount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer in cash			172 15 7	
Amount of Extra Receipts collected in Fee Stamps in the year 1877-78 - - - - -			46,944 9 11	
TOTAL Extra Receipts collected in the Year in 1877-78 - - £.				47,117 5 6

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 20.—REGISTER HOUSE DEPARTMENTS, EDINBURGH—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving on this Sub-Head is occasioned by the death of the Keeper of Unextracted Processes, and the consequent vacancy in that office, and by the death of Dr. John Stuart, who was engaged in the Publication of Calendars, &c., which temporarily interrupted the progress of that work.

B., D., F., I., L., O.—The Savings under these Sub-Heads are all of the nature of casual differences between probable Estimates and actual Expenditure.

C.—The Excess of Expenditure under this Sub-Head arises from the employment of interim official searchers, as authorised by the Treasury, for the purpose of working up an accumulation of arrears.

G.—The Saving under this Sub-Head arises mainly from the discharge of several Clerks employed in the service mentioned.

H.—This Saving arises from a vacancy in the office of the Director of Chancery.

K.—The Excess of Expenditure under this Sub-Head is occasioned by a continued increase in the business of the Office of the General Register of Sasines. The Excess is partly applicable to the salaries of nine additional Clerks, as authorised by Treasury Letter of 25th January 1878, No. 754, but mainly to payments to Engrossing Clerks, who are remunerated at fixed rates for Writings.

N.—The payments for Writing Clerks in the Office of the Register of Deeds, &c., were less for 1877-78, than the amount anticipated when the Estimate was prepared; and, owing to the promotion of the head Clerk, consequent upon the death of Dr. Stuart, the principal Keeper, the salary of his successor commenced at the minimum rate.

EXTRA RECEIPTS.—The amount received in Cash corresponds very nearly with the amount estimated. The difference between the amount estimated and the amount collected in Fee Stamps, is owing to the increased amount of business in the Searching Department of the Lord Clerk Register, and in the General Register of Sasines.

A Grant has been taken for 671*l.* 13*s.* 5*d.*, the Deficit shown on the Account of the Vote "Register House Departments, Edinburgh," for the year ended 31st March 1877.

Exchequer Chambers, Edinburgh, }
20 November 1878.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz. :— Excess.

OFFICE OF THE LORD CLERK REGISTER :

C.—Salaries (Searching Department).

OFFICE OF REGISTER OF SASINES :

K.—Salaries.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 144*l.* 1*s.* 7*d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	35,679	-	-
Expenditure - - - - -	35,534	18	5
Net Surplus - - - - -	£.	144	1 7

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 21.

PRISONS AND JUDICIAL STATISTICS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PRISONS and JUDICIAL STATISTICS, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
MANAGEMENT:				
A.—Salaries - - - - -	1,452 - -	1,501 12 6	- - -	189 12 6
B.—Travelling Expenses - - - - -	80 - -	114 7 2	- - -	34 7 2
C.—Incidental Expenses - - - - -	45 - -	45 3 9	- - -	- 3 9
Scotch Prison Commissioners (40 & 41 Vict. c. 58) - - - - -	- - -	413 10 11	- - -	413 10 11
PRISONS, &c.:				
D.—Salaries and Wages - - - - -	8,524 - -	8,804 9 5	219 10 7	- - -
E.—Uniforms for Officers - - - - -	240 - -	219 9 10	90 10 2	- - -
F.—Victualling for Prisoners (including Extras for the Sick) - - - - -	6,100 - -	5,764 6 11	335 13 1	- - -
G.—Clothing for Prisoners (including Clothing on Liberation) - - - - -	1,300 - -	1,084 6 7	265 13 5	- - -
H.—Bedding for Prisoners - - - - -	220 - -	246 9 11	- - -	26 9 11
I.—Medicines, Surgical Instruments, &c. - - - - -	130 - -	121 17 6	8 2 6	- - -
J.—Gratuities to Prisoners - - - - -	800 - -	563 1 10	236 18 2	- - -
K.—Furniture, Kitchen Utensils, Crockery, &c. - - - - -	260 - -	287 11 9	- - -	27 11 9
L.—Soap, Scouring and Cleaning Articles - - - - -	220 - -	199 9 9	20 10 3	- - -
M.—Escort and Conveyance of Prisoners - - - - -	1,650 - -	1,521 15 8	128 4 4	- - -
MAINTENANCE OF CONVICTS IN THE PRISON OF Ayr:				
N.—Incidental Expenses - - - - -	150 - -	140 16 8	9 3 4	- - -
O.—Manufacturing Department - - - - -	- - -	- - -	- - -	- - -
£.	21,171 - -	20,568 10 2	1,244 5 10	641 16 -
Deduct Deficit - - - - -			641 16 -	- - -
Net Surplus to be surrendered - - - - -			602 9 10	- - -

£. s. d.

Estimated Amount of Extra Receipts for 1877-78, payable to Exchequer - - - 3,900 - -

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - *3,598 13 11

	Profits.	Old Stores.	Total.
	£. s. d.	£. s. d.	£. s. d.
* Composed as follows - - - - -	8,525 13 10	68 1 1	8,593 13 11

NOTE of the Expense of the Manufacturing Department of the General Prison for Scotland at Perth.

	Receipts.	Payments.	Excess of Receipts to be paid to Her Majesty's Exchequer.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department, General Prison - - - - -	8,228 4 2	4,702 11 4	3,526 12 10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 21.—PRISONS AND JUDICIAL STATISTICS, SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—£. 175 paid to Dr. Burton on 31st March, instead of on 1st April following, in order to complete his year's salary out of this Vote, as he retired on compensation allowance from 1st April 1878.
 B.—Extra visits to London by Managers in connection with New Prisons Bill.
 C.—Estimated as closely as possible.
 Appointment of Captain Powell as Commissioner, and instruction to pay him, per Treasury Letter, dated 21st January 1878, No. 19,370—77.
 D.—Estimated as closely as possible. The office of Deputy Governor vacant.
 E.— Ditto - - ditto.
 F.—Decrease in the number of prisoners.
 G.— Ditto - - ditto.
 H.—Estimated as closely as possible.
 I.— Ditto - - ditto.
 J.—Decrease in number of prisoners.
 K.—Estimated as closely as possible.
 L.—Decrease in number of prisoners.
 M.—Decrease in number of prisoners and of number of convicts removed to England during the year.
 N.—Estimated as closely as possible.

Note.—The profits from prisoners' labour in the General Prison are ascertained by deducting the expenditure for material from the receipts for goods sold.

The Surplus of 847 l. 19 s. 11 d., shown on the Account of the Vote "Prisons and Judicial Statistics, Scotland," for the year ended 31st March 1877, has been surrendered.

Office of Prison Commission, }
 Edinburgh, 27 September 1878. }

J. H. Burton,
 Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

Examined,
 C. A. de Valmer.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the Sub-Heads A., B., C., H., and K., the Expenditure has exceeded the Excess amounts in the Estimate.

2. A new Item of Expenditure, has by direction of the Treasury, been added, after Additional-Sub- the Estimate for this Service was Voted, to meet the salary and travelling expenses of Head. the Scotch Prisons Commissioner, the amount of which has been met by the savings on other Sub-Heads.

3. There is, as shown by the Account, a Net Surplus of 602 l. 9 s. 10 d., to be Net Surplus. surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	21,171	-	-
Expenditure - - - - -	20,568	10	2
Net Surplus - - -	£. 602	9	10

EXTRA RECEIPTS, payable to EXCHEQUER.

4. In a letter received from the Accounting Officer, it is stated "that the deficit of Extra Receipts. 306 l. 6 s. 1 d. is chiefly due to the slackness that prevailed in shirt-making, and lower prices paid for what was done."

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 22.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES and CRIMINAL PROSECUTIONS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Law Officers - - - - -	5,611 - -	5,581 2 8	29 17 4	—
B.—Crown Solicitors - - - - -	16,350 - -	16,350 - -	—	—
C.—Sessional Crown Solicitors - - - - -	6,010 - -	6,018 - -	- - -	8 - -
D.—Prosecutors, &c. - - - - -	27,175 - -	27,174 8 2	- 16 10	—
E.—Fees and General Law Expenses - - - - -	28,422 - -	27,498 18 10	923 1 2	—
F.—Expenses of Actions taken against Resident Magistrates, Divisional and other Justices, and the Constabulary, for acts done by them in the execution of their duty - - - - -	500 - -	490 17 8	9 2 4	—
G.—Lodgings for Judges on Circuit - - - - -	2,540 - -	2,487 10 -	52 10 -	—
H.—Recorder of Galway - - - - -	80 - -	80 - -	—	—
I.—Expenses in connection with the Phoenix Park Riots of 1871 - - - - -	- - -	742 14 4	- - -	742 14 4
£.	86,638 - -	86,423 6 8	1,015 7 8	750 14 4
Deduct Deficit - - - - -			750 14 4	
Net Surplus to be surrendered - - - £.			264 18 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Vacancy. It is to be observed that in addition to their respective salaries the Attorney General received in this year fees out of the Sub-Head E., amounting to 4,410*l.* 5*s.*, the Solicitor General, 559*l.* 13*s.*, and the Law Adviser, 182*l.* 14*s.*
- B.—The Crown Prosecutor, Dublin County and City, receives, in addition to salary of 1,100 *l.*, from the Superannuation Vote, Class VI., a pension of 98 *l.* 4*s.* 6*d.* as late Proctor of the Court of Admiralty, and also 75 *l.* 15*s.* 4*d.* as late Seneschal of Mary's Abbey, Manor Court.
- C.—The Sessional Crown Solicitor for the County of Donegal having received 8 *l.* in addition to his salary, being at the rate of 1 *l.* for each case beyond 150 in the year. The Sessional Crown Solicitor for the East Riding of the County of Cork also received 35 *l.* for extra cases.
- D.—Fraction of a *£.*
- E.—As stated in the Appropriation Accounts of former years, the nature of the service renders it impossible to estimate the exact amount which may be required. The Sessional Crown Solicitor for the County of Wicklow received out of this Sub-head, in addition to his salary, 10 *l.* 10*s.* as Assistant to the Crown Solicitor for the County of Cavan, for attendance at the North-west Winter Assizes of 1877. The Crown Solicitor for Kilkenny and Waterford received 27 *l.* 6*s.* for attendance at the Leinster Winter Assizes, 1877, and also 18 *l.* 18*s.* for special services as Assistant to the Crown Prosecutor for the City of Dublin, at Inquests, Licensing Sessions, &c.
- F.—The expenses cannot be exactly estimated.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 22.—LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

G.—Non-payment of rent by Sub-Accounting Officers.

I.—This expenditure is given under a separate Sub-Head, with the sanction of the Lords Commissioners of Her Majesty's Treasury. No provision was made in the Estimate for this expenditure, which could not be anticipated.

A Grant has been taken for 3,190 *l.* 7 *s.* 9 *d.*, the Deficit shown on the Account of the Vote "Law Charges and Criminal Prosecutions, Ireland," for the year ended 31st March 1877.

Dublin Castle, }
8 October 1878. }

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in Charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

VOTE 22.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Expenditure in Excess of the Estimate under Sub-Head C., Excess.
"Sessional Crown Solicitors."

Sub-Head I.—Expenses in connection with the Phoenix Park Riots of 1871.

2. This is an additional Sub-Head, applicable to an expenditure not provided for, which has been raised in the Account under Treasury authority. The service is in continuation of that which was noticed in my Reports on the Accounts of the last five years, and is described in a Supplementary Estimate for the year 1873-74, laid before the House of Commons on 12th March 1874.

3. There is, as shown by the Account, a Net Surplus on the Grant, to be surrendered to the Exchequer, amounting to 264 *l.* 13 *s.* 4 *d.*

							£.	s.	d.
Grant	-	-	-	-	-	-	86,688	-	-
Expenditure	-	-	-	-	-	-	86,423	6	8
Net Surplus							£.	264	13 4

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 23.

COURT OF CHANCERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.-
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	87,697 - -	86,084 15 11	1,612 4 1	--
B.—Copying - - - - -	2,430 - -	8,012 16 10	- - -	582 16 10
C.—Incidental Expenses - - - - -	752 - -	651 6 5	100 13 7	--
£.	40,879 - -	39,748 19 2	1,712 17 8	582 16 10
Deduct Deficit - - - - -			582 16 10	
Net Surplus to be surrendered - - £.			1,130 - 10	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries. Resignations of Chief Clerk, Taxing Office, and Assistant Clerk to late Master Murphy; also deaths of Messrs. Forde, Foster, O'Connor, Magrath, and Moore.

B.—Copying. Variable nature of Service.

C.—Incidental Expenses. The amounts expended under this Sub-Head for Secretary of Lord Chancellor, Clerk of Crown and Hanaper, and Clerk of Records and Writs for Printing, have been less than those provided by Estimate.

The Surplus of 1,057 l. 10 s. 3 d., shown on the Account of the Vote "Court of Chancery, Ireland," for the year ended 31st March 1877, has been surrendered.

Accountant General's Office,
12 November 1878. }

M. J. Brady,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 23:

COURT OF CHANCERY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Head, viz. :— Excess.

B.—Copying.

2. Sub-Head A., "Salaries."—There being no note to this effect in the Estimate or in the Account, I have again to observe that, in addition to his salary, the Chief Clerk in the Registrar's Office, receives a salary of 50 *l.* per annum, as Custodian of the Roll of Solicitors, and also that one of the Lord Chancellor's Tipstaves receives an additional salary of 28 *l.* per annum, as his Lordship's Seal Porter; both payments being made under this Sub-Head. Additions to Salaries.

3. There is, as shown by the Account, a Net Surplus to be surrendered, amounting to 1,130 *l.* 0 *s.* 10 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	40,879	-	-
Expenditure - - - - -	39,748	19	2
Net Surplus - - -	£. 1,130	-	10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 24.

COMMON LAW COURTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMON LAW COURTS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
MASTERS' OFFICES:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	18,119 - -	17,254 5 6	864 14 6	—
B.—Incidental Expenses - - - - -	165 - -	40 18 3	124 1 9	—
COMMON LAW TAXING OFFICE:				
C.—Salaries - - - - -	830 - -	830 - -	—	—
CONSOLIDATED OFFICE OF WRITS:				
D.—Salaries - - - - -	1,700 - -	1,700 - -	—	—
CROWN OFFICE, QUEEN'S BENCH:				
E.—Salaries - - - - -	1,223 - -	1,229 15 5	-	6 15 5
F.—Incidental Expenses - - - - -	5 - -	3 5 5	1 14 7	—
CONSOLIDATED NISI PRIUS COURT:				
G.—Salaries - - - - -	678 - -	678 - -	—	—
REGISTRARS TO THE JUDGES:				
H.—Salaries - - - - -	5,233 - -	5,382 10 -	-	149 10 -
COURT OF ERRORS:				
I.—Salaries - - - - -	351 - -	351 2 5	-	- 2 5
K.—Incidental Expenses - - - - -	2 - -	-	2 - -	—
TRIAL OF ELECTION PETITIONS:				
L.—Salaries - - - - -	80 - -	149 15 6	-	69 15 6
M.—Incidental Expenses - - - - -	90 - -	-	90 - -	—
N.—Reception of Judges - - - - -	150 - -	-	150 - -	—
£.	28,626 - -	27,619 12 6	1,232 10 10	226 3 4
Deduct Deficit - - - - -			226 3 4	
Net Surplus to be surrendered - - - £.			1,006 7 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	- 5 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	- 7 19 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Chiefly caused by vacancies. The Senior First Class Clerk in the Court of Common Pleas, and the Senior First Class Clerk in the Court of Exchequer, receive, in addition to their Salaries of 350 *l.* each, compensation allowances of 3 *l.* 6 *s.* and 17 *l.* per annum respectively, the former as late Clerk of the Court of Common Pleas, and the latter as late Clerk in the Rules Office of the Court of Exchequer. These allowances are paid out of Vote 1, Class VI., "Superannuation and Retired Allowances." The Junior Second Class Clerk of the Court of Common Pleas, besides the Salary attached to that office, also receives from the Vote for Common Law Courts, Ireland, a Salary for duties performed in connection with the "Registration of Acknowledgements by Married Women," at the rate of 100 *l.* per annum.

B., F., K.—These charges fluctuate from year to year, and cannot be very exactly estimated.

E.—The estimate for the item "Writing Clerk," 45 *l.*, having been exceeded by 6 *l.* 8 *s.* 7 *d.*, and also the fraction of a *£.* not included in the Vote, it is to be observed that the expenditure for the "Writing Clerk" depends upon the quantity of business which may be brought into the office, and cannot therefore be estimated with exactness.

H.—Payments under Treasury authority of 12th January 1878, to Registrars of Judges by whom the last Winter Assizes in 1877 were held, and which were not estimated for.

I.—Fraction of a *£.*

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 24.—COMMON LAW COURTS, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

L., M., N.—These expenses depending upon proceedings connected with Petitions and brought to trial cannot be approximately estimated.

EXTRA RECEIPTS:—The variation between the Estimate and the Amount realized is caused by a sum of 8*l.* received in December 1877 from Her Majesty's Stationery Department, for extra Directories supplied for the use of the Exchequer Division in Ireland in 1876–77, being passed to the credit of "Extra Receipts" for this year, it being too late to credit the Vote for 1876–77 with the amount.

The Surplus of 628*l.* 17*s.* 3*d.*, shown on the Account of the Vote "Common Law Courts, Ireland," for the year ended 31st March 1877, has been surrendered.

Dublin Castle, 31 October 1878.

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 24.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure, under the following Sub-Heads, has exceeded the Estimate:— Excesses.

CROWN OFFICE, QUEEN'S BENCH:

E.—Salaries.

REGISTRARS TO THE JUDGES:

H.—Salaries.

COURT OF ERRORS.

I.—Salaries.

TRIAL OF ELECTION PETITIONS:

L.—Salaries.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,006 *l.* 7 *s.* 6 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	28,626	-	-
Expenditure - - - - -	27,619	12	6
Net Surplus - - -	£. 1,006	7	6

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 25.

COURT OF BANKRUPTCY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of BANKRUPTCY, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	9,767 - -	9,713 - 7	58 19 5	—
B.—Incidental Expenses - - - - -	66 - -	65 7 5	- 12 7	—
C.—Costs, Damages, and Expenses, incurred by the Official Assignees.	145 - -	144 9 3	- 10 9	—
	£. 9,978 - -	9,922 17 8		—
Surplus to be surrendered - - - £.			55 2 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	1,000 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	945 8 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Saving arises on the Expenditure in payment of Copyists, estimated at 800 l. ; the number of office copies required by the public not having been as great as had been anticipated.
- B.—A small over-estimate.
- C.—A small over-estimate.

EXTRA RECEIPTS.—The Extra Receipts payable to the Exchequer arise from Fees received in money for Office Copies of the Proceedings of the Court supplied to the public ; the number of Copies required varying from time to time, the amount to be received cannot be closely estimated.

The Surplus of 80 l. 15 s. 8 d., shown on the Account of the Vote " Court of Bankruptcy, Ireland," for the year ended 31st March 1877, has been surrendered.

18 October 1878.

Wm. Perrin, Chief Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 25.

COURT OF BANKRUPTCY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. SUB-HEAD C.—Costs, Damages, and Expenses incurred by the Official Assignee. Sub-Head C. This is the first time this Sub-Head has appeared in the Estimates or Accounts, the payments now provided for by the Grants of Parliament having formerly been made out of the interest and profit arising from the Unclaimed Dividend Account of the Court, the Assets of which Account have, in accordance with the provisions of the 85th section of the Supreme Court of Judicature, Ireland, Act, 1877 (40 & 41 Vict. c. 57), been transferred to the Commissioners for the Reduction of the National Debt.

2. The Surplus to be surrendered is, as shown by the Account, 55 l. 2s. 9 d. Surplus.

	£.	s.	d.
Grant - - - - -	9,978	-	-
Expenditure - - - - -	9,922	17	3
Surplus - - -	£. 55	2	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 26.

LANDED ESTATES COURT, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LANDED ESTATES COURT, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	10,718 - -	10,637 11 8	80 8 4	—
B.—Scrivenery of Attested Copies - - -	650 - -	600 15 -	49 5 -	—
C.—Incidental Expenses - - - - -	120 - -	136 5 1	- - -	16 5 1
£.	11,488 - -	11,374 11 9	129 13 4	16 5 1
Deduct Deficit - - - - -			16 5 1	
Net Surplus to be surrendered - - £.			113 8 3	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -		Duty - - - - -	£. 5,000 - -	£. s. d.
		{ Fees on Attested Copies - - - - -	650 - -	
				5,650 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -		Duty - - - - -	£. 5,639 3 6	
		{ Fees on Attested Copies - - - - -	598 2 10½	
				6,237 6 4½

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—Savings by the Retirement of Mr. C. E. Dobbs, one of the Examiners; the promotions in the Staff consequent thereon, and a temporary vacancy in the office of Third Assistant to Registrar - - - - -	80 8 4
B.—Scrivenery Fees on Attested Copies, over-estimated - - - - -	49 5 -
	129 13 4
C.—Incidental Expenses, under-estimated - - - - -	16 5 1
	£. 113 8 3

The Surplus of 552l. 7s. 7d., shown on the Account of the Vote "Landed Estates Court, Ireland," for the year ended 31st March 1877, has been surrendered.

6 December 1878.

S. J. Lynch, Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 26.

LANDED ESTATES COURT, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under Sub-Head "C.," Incidental Excess. Expenses.

2. There being no note to that effect on the Account, I have to observe, that in Additional Pay-
addition to his Salary as Keeper of Deeds, Mr. H. W. D. Dunlop was paid out of Vote 2, ment.
"Science and Art Department for the United Kingdom," Class IV., 114 *l.* 2 *s.* for
evening attendance in the Library, Dublin.

3. There is, as shown by the Account, a Net Surplus of 113 *l.* 8 *s.* 3*d.*, which will have Net Surplus.
to be surrendered to the Exchequer.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	11,488	-	-
Expenditure	-	-	-	-	-	-	-	-	11,374	11	9
Net Surplus									£.	113	8 3

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 27.

COURT OF PROBATE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of PROBATE, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	7,832 - -	7,733 14 11	98 5 1	—
B.—Incidental Expenses - - - - -	68 - -	32 19 10	35 - 2	—
DISTRICT REGISTRIES:				
C.—Salaries and Allowances - - - - -	3,565 - -	3,430 4 10	134 15 2	—
D.—Incidental Expenses - - - - -	83 - -	28 16 1	54 3 11	—
£.	11,548 - -	11,225 15 8		—
Surplus to be surrendered - - £.			322 4 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Over-estimated by reason of events which occurred subsequent to Estimates being framed.
 B.—Over-estimated.
 C.— Ditto.
 D.— Ditto.

The Surplus of 258 l. 5 s. 2 d., shown on the Account of the Vote "Court of Probate, Ireland," for the year ended 31st March 1877, has been surrendered.

H. M. Pilkington,
Registrar and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 27.

COURT OF PROBATE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus of 322 L. 4 s. 4 d., which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	11,548	-	-
Expenditure - - - - -	11,225	15	8
	<hr/>		
Surplus - - -	£.	322	4 4
	<hr/>		

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for this Department, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,690 - -	1,679 12 10	10 7 2	—
B.—Incidental Expenses - - - - -	10 - -	2 18 6	7 1 6	—
£.	1,700 - -	1,682 11 4		—
Surplus to be surrendered - - £.			17 8 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus of 10 l. 7 s. 2 d. under this Head is explained thus:—

	£. s. d.
The Sum estimated for the Year 1877–78 for Clerical Assistance, was - -	15 - -
The Sum expended - - - - -	4 12 10
Leaving a Balance of - - - £.	10 7 2

B.—Balance for the year 1877–78, unused, 7 l. 1 s. 6 d.

The Surplus of 9 l. 8 s. 6 d., shown on the Account of the Vote “Admiralty Court Registry, Ireland,” for the year ended 31st March 1877, has been surrendered.

21 November 1876.

C. C. Macnamara,
Registrar and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty’s Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus amounting to 17 l. 8 s. 8 d., which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	1,700	-	-
Expenditure - - - - -	1,682	11	4
Surplus - - -	£.	17	8 8

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 29.

REGISTRY OF DEEDS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	17,688 - -	17,923 12 1	364 7 11	—
B.—Incidental Expenses - - - - -	40 - -	48 9 10	- - -	8 9 10
C.—Transcription of Memorials - - - - -	1,500 - -	1,457 13 4	42 6 8	—
	£. 19,128 - -	18,724 15 3	406 14 7	8 9 10
Deduct Deficit - - - - -			8 9 10	
Net Surplus to be surrendered - - - £.			408 4 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus, owing to removal and resignation of officers, and delay in filling up vacancies.

B.—Expenditure over average. The Treasury Letter of authority for defraying the excess on Sub-Head B. is dated 29th March 1878, No. 5253.

C.—Savings in Expenditure.

The Surplus of 97 l. 18 s. 6 d., shown on the Account of the Vote "Registry of Deeds, Ireland," for the year ended 31st March 1877, has been surrendered.

3 October 1878.

M. F. Dwyer,
Registrar of Deeds, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 29.

REGISTRY OF DEEDS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under Sub-Head B.

Excess.

2. There is, as shown by the Account, a Net Surplus on the Grant amounting to Net Surplus. 403*l.* 4*s.* 9*d.*, to be surrendered to the Exchequer.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	19,128	-	-
Expenditure	-	-	-	-	-	-	-	-	18,724	15	3
Net Surplus									£. 403	4	9

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 30.

REGISTRY OF JUDGMENTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the REGISTRY of JUDGMENTS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	2,798 - -	2,850 16 4	- - -	52 16 4
B.—Incidental Expenses - - - - -	2 - -	- 6 1	1 13 11	—
£.	2,800 - -	2,851 2 5	1 13 11	52 16 4
Deduct Surplus - - - - -			- - -	1 13 11
Net Deficit to be voted - - - - -			- - - £.	51 2 5

EXPLANATION of the Cause of Variation between Expenditure and Grant.

	Less than Granted.	More than Granted.
	£. s. d.	£. s. d.
A.—Mr. Murphy was paid less than the Estimate for him, viz., 3 s. 8 d.: the date from which his annual increment commenced was the 6th of April 1877, the Estimate was prepared on the basis that it would commence on the 1st April - - - - -	- 3 3	—
As was mentioned by me when rendering the Appropriation Account for 1876-77, Mr. Longfield's <i>pro ratâ</i> payments were under-estimated, they exceeded the sum granted by 52 l. 19 s. 7 d. - - - - -	- - -	52 19 7
B.—Postage less than the amount estimated - - - - -	1 13 11	—

The Surplus of 229 l. 4 s. 4 d., shown on the Account of the Vote "Registry of Judgments, Ireland," for the year ended 31st March 1877, has been surrendered.

5 September 1877.

Mark Perrin,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer,

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 30.

REGISTRY OF JUDGMENTS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Expenditure in Excess of the Estimate under Sub-Head A., **Excess.**
“Salaries.”

2. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting **Net Deficit.**
to 51 *l.* 2 *s.* 5 *d.*, for which a Vote will be required.

								£.	s.	d.
Grant -	-	-	-	-	-	-	-	2,800	-	-
Expenditure	-	-	-	-	-	-	-	2,851	2	5
Net Deficit - - -								£.	51	2 5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 31.

DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "SALARIES and EXPENSES of the COMMISSIONERS of POLICE, the POLICE COURTS, and the METROPOLITAN POLICE ESTABLISHMENT of DUBLIN," in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—Salaries - - - - -	13,039 - -	12,605 13 7	433 6 5			—		
B.—Pay, Extra Pay, &c., of the Force - - -	89,945 - -	87,506 13 -	2,438 7 -			—		
C.—Clothing and Equipments - - - - -	3,800 - -	3,822 4 3	- - -			22 4 3		
D.—Purchase of Horses - - - - -	550 - -	334 5 5	215 14 7			—		
E.—Forage - - - - -	888 - -	891 12 5	- - -			3 12 5		
F.—Law Expenses - - - - -	36 - -	58 3 10	- - -			22 3 10		
G.—Incidental Expenses - - - - -	820 - -	647 1 6	172 18 6			—		
H.—Pensions - - - - -	28,313 - -	28,957 7 1	- - -			644 7 1		
	£. 187,391 - -	184,823 1 1	3,260 6 6			692 7 7		
Deduct Deficit - - - - -			692 7 7					
Net Surplus to be surrendered - - - £.			2,567 18 11					
						£. s. d.		
Estimated Amount of Extra Receipts payable to Exchequer - - - - -						52,000 - -		
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -						56,178 6 3		

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The appointment of a new Assistant Commissioner of Police, at the minimum salary, vice Captain Talbot promoted to be Chief Commissioner, in room of Colonel Sir H. A. Lake, K.C.B., retired; and the retirement of two clerks from the Central Police Courts.

B.—The Reductions, &c., in the Ranks and Classes of the Force.

C.—The absolute requirements of the Service.

D.—The anticipated exchange of Horses not having been deemed absolutely necessary within the Year.

E. and F.—The absolute requirements of the Service.

G.—The contingent nature of the Service.

H.—The difference between the Pensions Granted and Ceased within the Year.

The Surplus of 2,727 l. 2 s. 7 d., shown on the Account of the Vote "Dublin Metropolitan Police," for the year ended 31st March 1877, has been surrendered.

Metropolitan Police Office, Dublin Castle, }
5 June 1878.

George Talbot, Commissioner of Police,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 31.

DUBLIN METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, Excess.
viz:—

- C.—Clothing and Equipments.
- E.—Forage.
- F.—Law Expenses.
- H.—Pensions.

2. On a comparison of the numbers of the various classes of the force from Super- Variation from
intendents to supernumeraries estimated for, viz., 1,178, with the number actually paid estimated numbers.
on 23rd August 1877, and 28th February 1878, it has been found that 1,147 were paid
on the former, and 1,146 on the latter date; showing the number of men to be less than
estimated by 31 on 23rd August, and 32 on 28th February.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus.
2,567 l. 18 s. 11 d., which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - -	137,391	-	-
Expenditure - - - - -	134,823	1	1
Net Surplus - - -	£. 2,567	18	11

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 32.

CONSTABULARY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSTABULARY of IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUPERINTENDING OFFICERS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A. —Salaries - - - - -	12,784 - -	11,959 1 1	824 18 11	—
B. —Allowances - - - - -	680 - -	643 2 7	36 17 5	—
CONSTABULARY.				
C. —Pay - - - - -	706,855 - -	696,353 11 1	10,501 8 11	—
D. —Extra Pay and Allowances - - - - -	52,689 - -	50,814 13 10	2,874 6 2	—
E. —Travelling Expenses - - - - -	11,800 - -	8,891 11 11	2,908 8 1	—
F. —Clothing - - - - -	31,335 - -	30,404 11 10	930 8 2	—
G. —Arms and Ammunition, Accoutrements, and Saddlery.	1,571 - -	2,057 - 3	- - -	486 - 3
H. —Purchase of Horses - - - - -	875 - -	856 3 1	18 16 11	—
I. —Forage - - - - -	20,287 - -	19,281 3 2	1,005 16 10	—
K. —Rent of Barracks - - - - -	31,326 - -	30,708 1 6	617 18 6	—
Purchase of Barracks - - - - -	- - -	300 - -	- - -	300 - -
L. —Barrack Furniture - - - - -	2,310 - -	1,964 4 7	345 15 5	—
M. —Fuel and Light - - - - -	12,100 - -	11,775 - 7	324 19 5	—
N. —Postage - - - - -	2,700 - -	2,872 5 2	- - -	172 5 2
O. —Escort and Conveyance of Convicts, &c. - -	750 - -	706 12 6	43 7 6	—
P. —Incidental Expenses - - - - -	3,100 - -	2,648 9 4	451 10 8	—
PENSIONS.				
Q. —Pensions and Gratuities - - - - -	194,868 - -	186,942 4 -	7,925 16 -	—
	£. 1,086,030 - -	1,058,677 16 6	28,310 8 11	958 5 5
Deduct Deficit - - - - -			958 5 5	
Net Surplus to be surrendered - - - £.			27,352 3 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 33,000 - -
 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 33,039 8 9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 32.—CONSTABULARY OF IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Changes in staff and new appointments at minimum of scale.
 B.—Variable nature of the service.
 C.—Vacancies not filled, and changes in the relative numbers in receipt of the several rates of pay during year of account, as compared with those at time of estimating. The provision for vacancies has been discontinued in subsequent Estimates.
 D. } —The sums provided to meet extra expenses on account of elections, disturbances, &c., have not been required,
 E. } and the duties performed have been carried out with strict economy.
 F.—The supplies estimated for were not all required.
 G.—The supplies of accoutrements required proved greater than was anticipated when the Estimate was prepared.
 H.—Full amount estimated not expended.
 I.—The number of horses (both public and officers') maintained during the year, was less than the number authorised.
 K.—Decrease in the number of barracks, amount provided for progressive increase not all required, and rents unpaid.
 L.—The supplies estimated for were not all required.
 M.—Decrease in the number of barracks and of allowances drawn during the year of account.
 N. }
 O. } —Variable nature of the services.
 P. }
 Q.—The surplus arising from cessation of pensions by deaths, and from pensions undrawn within the year of account, has exceeded the payments made on account of pensions granted since Estimate was prepared; the sum provided to meet such payments has, consequently, not been required, and the item has been omitted from subsequent Estimates.

PURCHASE OF BARRACKS.—The sum expended is the purchase-money of Baldoyle Constabulary Barrack, County Dublin, which the Lords of the Treasury, by letter dated 9th August 1877, directed to be charged to the Constabulary Vote under a new Sub-head.

EXCHEQUER EXTRA RECEIPTS.—The sums which became chargeable in counties for Extra Force, &c., also the receipts arising from sale of Old Stores, were greater than was anticipated when Estimate was prepared (both these sources of receipt are variable), also the amount repaid by counties in year 1877-78 in respect of previous years, was considerably in excess of the sum which remained due from counties at 31st March 1878.

The Surplus of 31,261 *l.* 1 *s.* 8 *d.*, shown on the Account of the Vote "Constabulary of Ireland," for the year ended 31st March 1877, has been surrendered.

Royal Irish Constabulary Office, Dublin Castle,
29 November 1878.

G. E. Hillier, Inspector General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 32.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, viz.:— Excess.

G.—Arms, Ammunition, Accoutrements, and Saddlery.

N.—Postage.

2. A new Sub-Head, "Purchase of Barracks," has been introduced, in compliance with New Sub-Head the Treasury directions, referred to in the note to the Account.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus. 27,352 *l.* 3 *s.* 6 *d.*, which will have to be surrendered to the Exchequer.

								£.	s.	d.
Grant	-	-	-	-	-	-	-	1,086,030	-	-
Expenditure	-	-	-	-	-	-	-	1,058,677	16	6
Net Surplus	-	-	-	-	-	-	-	£. 27,352	3	6

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 33.

GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GOVERNMENT PRISONS and DEPARTMENT of the REGISTRAR of HABITUAL CRIMINALS, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUPERINTENDENCE AND INSPECTION :				
A.—Salaries - - - - }	£. s. d.	£. s. d.	£. s. d.	£. s. d.
B.—Travelling Expenses } Office of Director of	2,479 - -	1,989 4 4	489 15 8	—
C.—Incidental Expenses } Prisons - - - }	160 - -	96 4 7	63 15 5	—
	35 - -	33 9 -	1 11 -	—
D.—Salaries - - - - }	285 - -	245 11 11	39 8 1	—
E.—Incidental Expenses } Habitual Criminals - }	5 - -	8 16 9	-	3 16 9
CONVICT PRISONS, &c. :				
F.—Salaries and Wages - - - - -	14,653 - -	14,243 7 5	409 12 7	—
G.—Rations for Officers, and Allowances in lieu of Rations and Quarters - - - - -	3,403 - -	3,286 8 2	116 11 10	—
H.—Uniforms for Officers - - - - -	920 - -	893 14 4	26 5 8	—
I.—Victualling for Convicts - - - - -	11,600 - -	10,927 19 1	672 - 11	—
J.—Clothing for Convicts - - - - -	2,850 - -	2,828 2 7	21 17 6	—
K.—Bedding for Convicts - - - - -	180 - -	159 10 2	20 9 10	—
L.—Medicines, Surgical Instruments, &c. - - - - -	200 - -	183 16 2	16 3 10	—
M.—Gratuities to Convicts - - - - -	1,400 - -	1,189 17 11	210 2 1	—
N.—Kitchen Utensils, Crockery, &c. - - - - -	70 - -	53 9 -	16 11 -	—
O.—Soap, Scouring and Cleaning Articles - - - - -	480 - -	446 6 5	33 13 7	—
P.—Escort and Conveyance of Convicts - - - - -	160 - -	141 16 8	18 3 4	—
Q.—Maintenance of Convicts in Refuges - - - - -	778 - -	800 3 10	-	22 3 10
R.—Maintenance of Children of Convict Parentage - - - - -	96 - -	66 13 10	29 6 2	—
S.—Incidental Expenses - - - - -	424 - -	462 13 5	-	38 13 5
T.—Washing for Department of National Education - - - - -	122 - -	53 - 4	68 19 8	—
U.—Salaries - - - - }	-	1,549 19 5	-	1,549 19 5
V.—Travelling Expenses } Office of General Prisons }	-	55 15 6	-	55 15 6
W.—Incidental Expenses } Board - - - - }	-	2 17 5	-	2 17 5
Manufacturing Department - - - - -	See Note at foot.		—	—
Farm and Garden - - - - -			—	—
£.	40,800 - -	39,718 13 3	2,354 8 1	1,673 6 4
Deduct Deficit - - - - -			1,673 6 4	
Net Surplus to be surrendered - - £.			581 1 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 1,800 - -
 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer, including 842 l. 14 s. 3 d., the excess of Receipts on Manufacturing Department and Farm and Garden, below - - - - - 1,909 17 9

Note—

	Receipts.	Payments.	Excess of Receipts to be paid to the Exchequer.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department - - - - -	5,244 13 2	5,049 17 6	194 15 8
Farm and Garden - - - - -	2,076 17 8	1,428 19 1	647 18 7
£.	7,321 10 10	6,478 16 7	842 14 3

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*VOTE 33.—GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B.—The Surplus upon each of these Sub-Heads was caused by the abolition of the office of Director of Prisons on 8th November 1877.

C.—The Annual Expenditure being variable could not be estimated precisely.

D.—The Surplus upon this Sub-Head was caused by the abolition of the office of Registrar of Habitual Criminals, on 8th November 1877.

E.—The Excess of Expenditure was caused by extra expenses involved in the preparation of Returns. Sanction was obtained from the Treasury for defraying the Excess out of the Surplus on other Sub-Heads.

F., G., H.—The Surplus upon each of these Sub-Heads was caused by vacancies in the Staff of Prison Officers.

I., J. K., L., M., N., O., P.—The Annual Expenditure under these Sub-Heads is variable, and cannot be estimated closely.

Q.—The Excess under this Sub-Head was caused by the number of convicts in Refuges having been greater than had been estimated. Sanction was obtained from the Treasury for defraying the Excess out of the Surplus on other Sub-Heads.

R.—The number of children maintained was less than had been anticipated.

S.—The Excess under this Sub-Head was caused by it having been found necessary to provide some special fittings which had not been anticipated. The sanction of the Treasury was obtained for defraying the Excess out of the Surplus on other Sub-Heads.

T.—The Expenditure under this Sub-Head is variable, and could not be closely estimated.

U., V., W.—The Expenditure under these Sub-Heads was not provided for in the Estimate, but it was defrayed from this Vote in accordance with Treasury instructions.

Manufacturing Department } No sum was granted under these Sub-Heads. See Note at foot of p. 226.
Farm and Garden - }

Note referring to extra remuneration of varying amount received by officers of Government Prisons, in the year 1877-78, in addition to the ordinary salaries of their offices :—

Mountjoy Male Convict Prison.

One second class warder received 12 l. 6 s. 8 d. for photographing convicts, out of the Vote for Government Prisons.

Mountjoy Female Convict Prison.

A schoolmistress received 5 l. for photographing convicts, out of the Vote for Government Prisons.

Spike Island Convict Prison.

The Protestant Chaplain received 136 l. 9 s. from Army and Navy Votes, for services as Chaplain to military and naval departments in Cork Harbour.

The Roman Catholic Chaplain received 50 l. from Army Votes, as Chaplain to the military at Spike Island.

The medical officer received 234 l. 1 s. 4 d. from the Army and Constabulary Votes for attendance on the Military and Constabulary at Spike Island, &c. ; he states that out of this sum he paid 40 l. for medicines and medical assistance.

The Governor's clerk received 7 l. for photographing convicts, out of the Vote for Government Prisons.

The assistant schoolmaster received 52 l. 7 s. 2 d. from the Vote for National Education, and 6 l. 3 s. 7 d. Result Fees from Cork Poor Law Union funds as assistant teacher in Queenstown Male National School.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 33.—GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND—continued.

EXTRA RECEIPTS.—The annual amount of sales of manufactures and farm produce is variable, and cannot be estimated closely. In the latter part of the financial year 1877–78, it was found necessary to provide a stock of materials to be made into clothing, the cost of these materials was charged against the Manufacturing Department, but the Manufacturing Department was not credited with the value of the clothing until after the close of the year, the Excess of Receipts under that Sub-Head, therefore, appears less than had been anticipated when the Estimate was framed.

The Surplus of 1,405 l. 1 s. 2 d., shown on the Account of the Vote “Government Prisons and Department of the Registrar of Habitual Criminals, Ireland,” for the year ended 31st March 1877, has been surrendered.

William Lamb,
Clerk in charge of Accounts.

Charles F. Bourke,
J. Barlow, late Director of Convict Prisons,
Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 33.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads :—

- SUPERINTENDENCE AND INSPECTION :
E.—Incidental Expenses.
- CONVICT PRISONS, &c. :
Q.—Maintenance of Convicts in Refuges.
S.—Incidental Expenses.

Additional Sub-Heads. 2. OFFICE OF GENERAL PRISONS BOARD :
U.—Salaries.
V.—Travelling Expenses.
W.—Incidental Expenses.

The Treasury have directed that the above Expenditure (General Prisons Board) should be charged against this Vote under the above three Sub-Heads, and that the Savings under the other Sub-Heads should be applied to meet this additional Expenditure.

Net Surplus. 3. There is, as shown by the Account, a Net Surplus of 581 l. 1 s. 9 d., to be surrendered to the Exchequer.

	£.	s.	d.
Grant	-	-	-
Expenditure	-	-	-
Net Surplus	£.	581	1 9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 34.

COUNTY PRISONS AND REFORMATORIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS and REFORMATORIES, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
COUNTY AND BOROUGH PRISONS (7 Geo. 4, c. 74, s. 58, and 19 & 20 Vict. c. 68, s. 35):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Inspectors General of Prisons - -	2,889 - -	1,750 8 3	1,138 11 9	—
B.—Incidental Expenses - - - - -	10 - -	13 5 9	- -	3 5 9
C.—Maintenance of Prisoners in County and Borough Gaols - - - - -	9,000 - -	9,005 2 1	- -	5 2 1
C.(2).—Maintenance of Debtors confined in Kilmaham Gaol, 37 & 38 Vict. c. 21, s. 8 - -	- -	129 7 1	- -	129 7 1
REFORMATORIES AND INDUSTRIAL SCHOOLS:				
D.—Salaries, Inspector's Office - - - - -	996 - -	1,134 18 -	- -	138 18 -
E.—Travelling - ditto - - - - -	200 - -	177 8 2	22 11 10	—
F.—Incidental Expenses, ditto - - - - -	20 - -	1 2 6	18 17 6	—
G.—Maintenance of Juvenile Offenders - - -	18,017 - -	16,875 17 2	1,141 2 10	—
H.—Maintenance in Industrial Schools - - -	62,000 - -	62,008 12 6	- -	8 12 6
£.	93,132 - -	91,096 1 6	2,321 3 11	285 5 5
Deduct Deficit - - - - -			285 5 5	
Net Surplus to be surrendered - - - £.			2,085 18 6	

Estimated Amount of Extra Receipts payable to Exchequer on account of Receipts from	£. s. d.
Parents of children sent to Reformatory and Industrial Schools - - -	1,350 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - -	1,369 2 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Payments to these officers were charged, under Treasury authority of 19th December 1877, to the Vote "Government Prisons and Department of the Registrar of Habitual Criminals, Ireland," from the 9th November 1877, inclusive, being the date of the establishment of "The General Prisons Board," under "The General Prisons (Ireland) Act, 1877."

B. and C.—These charges fluctuate from year to year, and cannot be exactly estimated. The excesses sanctioned by Treasury authority of the 15th February 1878.

C (2).—This Sub-Head is raised under Treasury authority of 24th January 1878, in accordance with the remarks of the Comptroller and Auditor General in his Report on the Appropriation Account of the Grant for "County Prisons and Reformatories, Ireland," for the year 1875-76.

D.—Partly by Inspector's salary having been increased by 100 *l.* per annum, viz., 39 *l.* 8 *s.*, partly by agency on collections having exceeded the estimated amount by 93 *l.* 6 *s.* 9 *d.*, and partly by payment of 6 *l.* 2 *s.* 1 *d.* to the writer for over-time, and a fraction of 1 *s.* 2 *d.*

E, F, G, and H.—Approximate Estimates. The excess under Sub-Head H. was paid under Treasury authority of the 15th February 1878.

EXTRA RECEIPTS payable to Exchequer.

The receipts from the parents of children sent to Reformatory and Industrial Schools exceeded the estimated amount by 19 *l.* 2 *s.* 11 *d.* Copy of a Memorandum of the Inspector annexed.

CIVIL SERVICE ESTIMATES—CLASS III.—continued.

VOTE 34.—COUNTY PRISONS AND REFORMATORIES, IRELAND—continued.

MEMORANDUM.

Office of Inspector of Reformatory, &c. Schools,
27 April 1878.

IN reply to Government Minute, 16th April 1878, the excess on the Estimate of Parental Money Receipts for 1877-8 must be attributed to the zeal of this office, and that of the Parental Money Collectors in enforcing contributions by parents.

The Under Secretary, Dublin Castle.

(signed) John Lentaigne, Inspector.

A Grant has been taken for 869 l. 1 s. 11 d., the Deficit shown on the Account of the Vote "County Prisons and Reformatories, Ireland," for the year ended 31st March 1877.

Dublin Castle, 8 October 1878.

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 34.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excesses. 1. THE Expenditure has exceeded the Estimate under the following Sub-Heads,
viz. :—

COUNTY AND BOROUGH PRISONS :

- B.—Incidental Expenses.
- C.—Maintenance of Prisoners in County and Borough Gaols.

REFORMATORIES AND INDUSTRIAL SCHOOLS :

- D.—Salaries, Inspector's Office.
- H.—Maintenance in Industrial Schools.

Sub-Head C. (2).—Maintenance of Debtors confined in Kilmainham Gaol.

Additional Sub-Head. 2. This is an additional Sub-Head, introduced in the Account under the authority of the Treasury. The Service was noticed in my Report on the Account of this Vote for the year ended 31st March 1876, as not coming strictly within the scope of Sub-Head C., against which it was charged in that year.

Net Surplus. 3. There is, as shown by the Account, a Net Surplus to be surrendered, amounting to 2,035 l. 18 s. 6 d.

	£.	s.	d.
Grant	93,132	-	-
Expenditure	91,096	1	6
Net Surplus	£. 2,035	18	6

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 35.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the DUNDRUM CRIMINAL LUNATIC ASYLUM, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - -	1,868 - -	1,839 4 6	28 15 6	—
B.—Victualling Prisoners and Rations for Officers and Servants - - - -	3,420 - -	3,367 4 10	52 15 2	—
C.—Tobacco - - - -	65 - -	60 4 -	4 16 -	—
D.—Clothing for Prisoners, and Uniform Clothing -	659 - -	736 6 5	- - -	77 6 5
E.—Medicines and Surgical Instruments, &c. -	45 - -	39 12 -	5 8 -	—
F.—Escort and Conveyance of Prisoners - -	30 - -	6 11 1	23 8 11	—
Incidental Expenses - - - -	140 - -	108 4 2	31 15 10	—
Farm and Garden - - - -	—	—	—	—
£.	6,227 - -	6,157 7 -	146 19 5	77 6 5
Deduct Deficit - - - -	- - -	- - -	77 6 5	- - -
Net Surplus to be surrendered - - - -	- - -	£.	69 13 -	- - -

Estimated Amount of Extra Receipts payable to Exchequer - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	80 - -
	50 14 -

Extra Receipts, composed as follows:

Sale of rags - - - -	£. s. d.	Farm and garden - - - -	£. s. d.
Cash sales from farm - - - -	4 13 9	Ditto - - - -	Dr. 666 15 2
	46 - 3		Cr. 620 14 11
£. 50 14 -			£. 46 - 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Expended nothing further.

B.—Expended nothing further.

C.—Expended nothing further.

D.—The excess under this Sub head was due partly to the exorbitant contract prices of certain articles of clothing required; and further, to the necessity of providing warmer winter clothing than was hitherto the case for the patients both male and female; also some extra suits of uniform, owing to changes in the staff.

E.—Expended nothing further.

F.—Expended nothing further.

H.—Expended nothing further.

The Surplus of 2*l.* 12*s.* 6*d.*, shown on the Account of the Vote "Dundrum Criminal Lunatic Asylum, Ireland," for the year ended 31st March 1877, has been surrendered.

19 November 1878.

Isaac Ashe, M.D.,
Physician Superintendent, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 35.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. THE Expenditure has exceeded the Estimate under the following Sub-Head :

D.—Clothing for Prisoners, and Uniform Clothing.

Net Surplus. 2. The Net Surplus to be surrendered is, as shown by the Account, 69*l.* 13*s.*

										£.	s.	d.
Grant -	-	-	-	-	-	-	-	-	-	6,227	-	-
Expenditure	-	-	-	-	-	-	-	-	-	6,157	7	-
Net Surplus - - -										£.	69	13 -

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

Vote 36.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Revising Barristers - - - -	420 - -	420 - -	—	—
B.—Process Servers, Civil Bill Courts - - -	8,300 - -	8,319 3 4	- - -	19 3 4
C.—Judges of Civil Bill Courts - - - -	7,300 - -	8,332 9 6	3,967 10 6	—
D.—Clerks of the Peace - - - -	1,770 - -	1,618 18 2	156 1 10	—
MAGISTRATES:				
E.—Salaries - - - -	39,600 - -	39,459 14 10	140 5 2	—
F.—Personal and Travelling Expenses - - -	4,500 - -	3,813 2 3	686 17 9	—
G.—Allowances - - - -	7,776 - -	7,736 18 10	39 1 2	—
£.	69,666 - -	64,695 6 11	4,989 16 5	19 3 4
Deduct Deficit - - - -			19 3 4	
Net Surplus to be surrendered - - £.			4,970 13 1	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—This Expenditure varies from year to year. The Salaries of Process Servers are paid, at the rate of 10*l.* each, by the Collectors of Excise under the provisions of the 17th section of the Act 14 & 15 Vict. c. 57, and the Accounts for same are furnished by the Commissioners of Inland Revenue.

C.—The salaries of the Judges of Civil Bill Courts having been charged to the Consolidated Fund from the 14th August 1877, the date of the "County Officers and Courts (Ireland) Act, 1877," 40 & 41 Vict. c. 56.

The Judge of the Civil Bill Court for the County of Kilkenny, in addition to his salary received out of Sub-Head E., Vote for "Law Charges and Criminal Prosecutions (Ireland)," the sum of 89*l.* 5*s.* for his services in presiding over an inquiry into the case of Mr. Croker, late Sub-Inspector of the Royal Irish Constabulary.

The Judges of Civil Bill Courts who acted as Counsel for the Crown were paid Fees out of the last-mentioned Vote, viz.: the Judge for the County of Kilkenny received 215*l.* 5*s.*; for Londonderry, 127*l.* 1*s.*; for Sligo, 29*l.* 8*s.*; for Tyrone, 77*l.* 14*s.*; for Westmeath, 200*l.* 11*s.*; and for Wexford, 118*l.* 13*s.*

D. E. and G.—Vacancies.

F.—The Expenses cannot be exactly estimated, as they depend upon circumstances which cannot be foreseen.

A Grant has been taken for 1,469*l.* 6*s.* 4*d.*, the Deficit shown on the Account of the Vote "Miscellaneous Legal Charges, Ireland," for the year ended 31st March 1877.

Dublin Castle, 8 October 1878.

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 36.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE has been an Expenditure in excess of the Estimate under Sub-Head B.,
“ Process Servers, Civil Bill Courts.”

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 4,970 l. 13 s. 1 d.

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	69,666	-	-
Expenditure	-	-	-	-	-	-	-	-	64,695	6	11
Net Surplus - - -									£. 4,970	13	1

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class III. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 64,293 £ 5s. 7 d.

S T A T E M E N T.

No. of Vote.	S E R V I C E.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Law Charges, England - - - -	84,887	83,834 2 11	1,052 17 1	—	6,500 - -	7,002 6 9
2	Criminal Prosecutions, Sheriffs' Expenses, &c.	193,710	194,160 14 4	—	450 14 4	20 - -	64 2 -
3	Chancery Division of the High Court of Justice, &c. - - - -	177,630	173,768 3 3	3,761 16 9	—	32,000 - -	37,392 8 9
4	Queen's Bench, &c., Divisions of the High Court of Justice - - - -	62,660	61,813 16 -	846 4 -	—	11,800 - -	12,830 18 -
5	Probate and Divorce Registries of the High Court of Justice - - - -	93,957	91,896 3 2	2,060 16 10	—	—	—
6	Admiralty Registry of the High Court of Justice - - - -	13,331	12,800 4 4	530 15 8	—	1,400 - -	1,479 9 1
6A	Wreck Commissioner's Office - - - -	12,292	9,805 1 1	2,486 18 11	—	500 - -	—
7	London Bankruptcy Court - - - -	51,340	51,324 13 4	15 6 8	—	4,000 - -	5,160 11 2
8	County Courts - - - -	435,241	451,974 13 -	—	16,733 13 -	398,000 - -	434,641 7 2
9	Land Registry Office - - - -	5,418	5,440 3 5	—	22 3 5	6 - -	13 1 6
10	Police Courts, London and Sheerness - - - -	14,445	14,172 16 2	272 3 10	—	10,000 - -	11,296 16 3
11	Metropolitan Police - - - -	431,892	431,728 2 7	163 17 5	—	—	—
12	Police, Counties and Boroughs, Great Britain - - - -	860,098	846,114 14 3	13,983 5 9	—	—	—
13	Convict Establishments in England and the Colonies - - - -	445,085	445,162 12 4	—	77 12 4	8,000 - -	7,847 - 6
14	County Prisons, &c., Great Britain - - - -	104,487	103,475 7 5	1,011 12 7	—	—	—
15	Reformatory and Industrial Schools, Great Britain - - - -	240,319	240,286 11 2	32 8 10	—	20,000 - -	23,443 - 9
16	Broadmoor Criminal Lunatic Asylum, England - - - -	28,844	26,312 9 6	2,531 10 6	—	7,150 - -	8,774 13 9
17	Miscellaneous Legal Charges, England - - - -	18,690	18,690 - -	—	—	—	—
17A	Prison Commission, England - - - -	5,450	4,438 1 1	1,011 18 11	—	—	—
18	Lord Advocate and Criminal Proceedings, Scotland - - - -	69,608	64,476 17 5	5,131 2 7	—	—	1 1 9
19	Courts of Law and Justice, Scotland - - - -	61,898	56,798 15 10	5,099 4 2	—	21,500 - -	21,611 11 9
20	Register House Departments, Edinburgh - - - -	35,679	35,534 18 5	144 1 7	—	170 - -	172 15 7
21	Prisons and Judicial Statistics, Scotland - - - -	21,171	20,568 10 2	602 9 10	—	3,900 - -	3,593 13 11
22	Law Charges and Criminal Prosecutions, Ireland - - - -	86,088	86,423 6 8	264 13 4	—	—	—
23	Court of Chancery, Ireland - - - -	40,879	39,748 19 2	1,130 - 10	—	—	—
24	Common Law Courts, Ireland - - - -	28,626	27,619 12 6	1,006 7 6	—	5 - -	7 19 -
25	Court of Bankruptcy, Ireland - - - -	9,978	9,922 17 3	55 2 9	—	1,000 - -	945 8 1
26	Landed Estates Court, Ireland - - - -	11,488	11,374 11 9	113 8 3	—	5,650 - -	6,237 6 4½
27	Court of Probate, Ireland - - - -	11,548	11,225 15 8	322 4 4	—	—	—
28	Admiralty Court Registry, Ireland - - - -	1,700	1,682 11 4	17 8 8	—	—	—
29	Registry of Deeds, Ireland - - - -	19,128	18,724 15 3	403 4 9	—	—	—
30	Registry of Judgments, Ireland - - - -	2,800	2,851 2 5	—	51 2 5	—	—
31	Dublin Metropolitan Police - - - -	137,391	134,823 1 1	2,567 18 11	—	52,000 - -	56,178 6 3
32	Constabulary of Ireland - - - -	1,086,030	1,058,677 16 6	27,352 3 6	—	33,000 - -	38,039 8 9
33	Government Prisons, &c., Ireland - - - -	40,300	39,718 18 3	581 1 9	—	1,800 - -	1,009 17 9
34	County Prisons and Reformatories, Ireland - - - -	93,132	91,096 1 6	2,035 18 6	—	1,350 - -	1,369 2 11
35	Dundrum Criminal Lunatic Asylum, Ireland - - - -	6,227	6,157 7 -	69 13 -	—	80 - -	50 14 -
36	Miscellaneous Legal Charges, Ireland - - - -	69,666	64,695 6 11	4,970 13 1	—	—	—
TOTAL - - - £.		5,113,613	5,049,319 14 5	81,628 11 1	17,335 5 6	609,831 - -	679,163 1 9½
NET SURPLUS - - - £. 64,293 5. 7.				More than Estimated } £. 69,332. 1. 10.			

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1879.

CIVIL SERVICE ACCOUNTS,
1877-78.

C L A S S I V.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS IV., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.

PUBLIC EDUCATION, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, ENGLAND and WALES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Office in London :				
A.—Salaries - - - - -	53,631 - -	53,402 9 5	228 10 7	—
B.—Incidental Expenses - - - -	1,280 - -	1,556 9 2	- -	276 9 2
Inspection :				
C.—Salaries - - - - -	81,086 - -	81,135 16 2	- -	99 16 2
D.—Travelling Allowances - - - -	33,745 - -	29,941 13 6	3,803 6 6	—
ELEMENTARY SCHOOLS :				
E.—Pensions to Teachers - - - -	2,405 - -	1,844 14 9	560 5 8	—
F.—Annual Grants for Day and Evening Scholars - - - - -	1,683,492 - -	1,694,011 7 -	- -	10,519 7 -
G.—Grants to School Boards, under Act 33 & 34 Vict. c. 75, s. 97 - - - -	500 - -	778 10 10	- -	278 10 10
H.—Building and Furnishing of School Premises - - - - -	11,500 - -	4,955 10 10	6,544 9 2	—
I.—For Payment of Children's Fees, under Act 39 & 40 Vict. c. 79, s. 18 - - - -	2,000 - -	- - -	2,000 - -	—
TRAINING COLLEGES :				
K.—Annual Grants - - - - -	99,400 - -	101,726 8 11	- -	2,326 8 11
L.—Organisation of Districts - - -	1,840 - -	807 17 5	1,032 2 7	—
£.	1,970,829 - -	1,970,160 18 -	14,168 14 1	13,500 12 1
Deduct Deficit - - - - -			13,500 12 1	
Net Surplus to be surrendered - - £.			668 2 -	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	£. s. d.
	320 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to the Exchequer -	400 4 8

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving was caused by the death of one of the senior clerks, and by the resignation of another, whose successors received the lower rate of salary allowed upon appointment.

Note.—Three of the officers of the staff in London received from the Science and Art Department 155*l.* 19*s.*, 65*l.* 16*s.*, and 64*l.* 16*s.*, respectively; four others received from the Civil Service Commissioners 120*l.* 10*s.*, 90*l.* 17*s.*, 50*l.* 15*s.*, and 44*l.* 6*s.*, respectively; and one received 26*l.* 5*s.* for holding a special enquiry at Brighton with reference to a proposed amalgamation of Brighton and Preston school districts.

B.—This Excess was caused by heavy charges for the carriage of various forms despatched to local authorities throughout the country, under the provisions of the Education Act, 1876.

C. More evening schools were examined than had been estimated for. 1*l.* 1*s.* is allowed to Inspectors and their assistants for each night occupied in examining scholars in evening schools.

Note.—Twenty-seven of Her Majesty's Inspectors of Schools received from the Science and Art Department 75*l.* 12*s.*; and 21 Inspectors' Assistants 58*l.* 16*s.*, in sums varying from 2*l.* 2*s.* to 5*l.* 5*s.*; one Inspector received 162*l.* 1*s.* from the Civil Service Commissioners.

D.—This Saving is due to an over-estimate of the average cost incurred by Her Majesty's Inspectors and their assistants in travelling, and to their duties having required them to be absent from home a less number of nights than had been calculated upon. An Inspector receives a guinea, and an assistant 7*s.* 6*d.* for each night spent away from home.

E.—This Saving was caused (1) by the deaths of six pensioners; (2) by the postponement of several of the pensions awarded in consequence of the continued employment of the pensioners as teachers of schools (a pension may not be drawn until the pensioner has resigned his situation as teacher in an Elementary School); (3) by the award of only 100*l.* for "gratuities" out of 340*l.* allowed for that purpose. It is impossible to foretell to what extent, subject to the limit fixed by the Code, gratuities may be awarded during the year.

F.—The Estimate, as originally presented to Parliament, provided for grants for 2,176,509 children at 14*s.* 8½*d.* per head, but by the action of the school attendance committees appointed under the Education Act of 1876, the average number of children in attendance increased so rapidly that in the latter part of the financial year it became necessary to present a Supplementary Estimate for 60,000*l.* In the Supplementary Estimate the average attendance was taken at 2,248,000, and the rate of grant at 14*s.* 10*d.* The results for the year show that grants were paid to schools having a total average attendance of 2,250,087, and that the rate earned by the scholars corresponded with the Estimate, viz., 14*s.* 10*d.* per child.

Provision was made for 54,302 scholars in evening schools at 8*s.* 5*d.* each, but grants were paid to schools having a total average attendance of 56,627 scholars who earned 8*s.* 6½*d.* a head.

G.—The claims from School Boards for an additional grant under Section 97 of the Act of 1870 were more, and for larger sums, than had been anticipated.

H.—The promoters of a large number of schools in aid of which grants had been awarded failed to complete the schools, and claim the grants, within the time allowed by Article 16 of the Code.

I.—It was thought that the first fees payable under Section 18 of the Act of 1876 would come in course of payment in the latter part of 1877-78, but the earliest payment was made in April of that year, and will be accounted for in 1878-79.

K.—This Excess is due to an under-estimate of the expenditure incurred by the Managers of Training Colleges in 1877, the amount of the grant for 1877-78 being mainly dependent upon the expenditure by the colleges in 1877. The difficulty in preparing this Estimate is increased by the expenditure for two years (in the present instance 1876 and 1877) having to be estimated for, and by a double element of uncertainty being thus introduced into the calculation.

L.—Over-estimated. Fewer notices of the school supply of school districts were published than had been anticipated, and the services of Inspectors of Returns were not required to the extent provided for in the Estimates.

EXCHEQUER EXTRA RECEIPTS.—The cost of inspecting schools in the Isle of Man, which is recovered from the Insular Revenue, was greater than had been anticipated.

The Surplus of 21,568*l.* 14*s.* 7*d.*, shown upon the Account of the Vote "Public Education, England and Wales," for the year ended 31st March 1877, has been surrendered.

Education Department, Whitehall, S.W., }
25 November 1878.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.

PUBLIC EDUCATION, ENGLAND AND WALES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Detailed Audit.

1. THIS is the first Account of the Vote for Public Education which has been submitted to an Audit in detail as regards the provisions of the Code, in lieu of accepting the certificate of the Officers of the Education Department that they had been duly observed.

The accounts, however, for nine months only have undergone this more detailed examination, in consequence of the arrangements for a local audit at the Education Office not having been earlier completed.

Conditions of Grants.

2. By the 97th section of the Elementary Education Act of 1870 for England and Wales, and by the 67th section of the Education (Scotland) Act of 1872, it is provided that the conditions to be fulfilled by an elementary school in order to obtain an annual Parliamentary Grant, shall be those contained in the Minutes of the Education Department, and that no such Minute, not in force at the time of the passing of those Acts shall be deemed to be in force, until it has lain for not less than a month on the table of both Houses of Parliament. It would thus appear that the action of the Education Department should be governed by a strict adherence to the Minutes which have been submitted to Parliament, and that any modification of them, which experience shows to be desirable, should be brought before Parliament in the shape of an additional Minute. It is apparent, nevertheless, that by the interpretation placed on some of the Minutes, and by the omission to enforce all the requirements of others, the Department exercises a considerable discretionary authority.

It thus being doubtful whether the proceedings of the Department are entirely consistent with the spirit of the Act of 1870, I have thought it my duty to report every instance brought before me in which the Minutes of the Department appear to have been strained in meaning, or not carried out completely.

Definition of Elementary School.

3. Article 4 of the Code of 1877 defines an Elementary School in the terms of Section 3 of the Act of 1870, as a school or department of a school at which the ordinary payments in respect of the instruction from each scholar do not exceed 9*d.* a week.

The ordinary practice of the Department is to require that the average fee paid in a school shall not exceed 9*d.*; but a case having been pointed out in which the average fee exceeded 9*d.*, the Department justified the Grant on the grounds that the average fee is a rough rule only to follow, and that the fee paid for the subjects in respect of which the Grant was paid under the Code was 9*d.*

State of school premises.

4. Article 17 (c) lays down precise conditions to be fulfilled by the state of the school premises, and defines the area and cubical space they should contain in proportion to the number of children.

On the last-mentioned requirements of the Article, a letter was addressed to the Department, and in reply it was stated that it was necessary to use some discretion with regard to this regulation. Having received this opinion from the Department, I have not thought it necessary to call attention to the numerous cases in which school premises have been reported to be defective in various respects, or unsuited for the purpose.

The correspondence is annexed.

A. B.

Computation of first grant.

5. Article 17 (e) states that the first grant to a school is to be computed from the date on which the appointment of a certificated teacher is notified to, and recognized by the Department, or the acting teacher passes the examination for certificate.

A payment being observed in excess of the amount which this rule would allow, the Department has explained that some discretion has always been exercised in regard to this rule, which could not be rigidly enforced without occasional cases of hardship.

School accounts.

6. Article 17 (g) requiring school accounts to be correctly kept and audited before grants can be made, has been disregarded in more than one instance, but the Department has not afforded explanation why it is not invariably enforced.

Closing of a school on account of epidemic.

7. Article 19, with the foot note thereto, appears to require that medical authority should be furnished for the closing of a school on account of local epidemic. The production of a medical certificate under this regulation in support of the grant made, is not considered necessary by the Department, provided it has been able to satisfy itself that a school was closed in consequence of local epidemic.

8. Articles

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

8. Articles 19 B. 1, and 19 B. 2, sanction higher rates of payment for children in an infant school, or infant class or department of a school, than those payable for scholars in an ordinary school, and prescribe the ages of the children entitling managers to receive a grant at the higher rates. Limits of age.

Several cases have been noticed in which the prescribed limits of age have been exceeded, and the Department has explained that, during the press upon localities to provide suitable accommodation for children of all ages driven into school, it is impossible to maintain these distinctions of age rigidly, and some discretion must be exercised.

9. Article 19 C. 6, reduces the payment from 4*s.* to 2*s.* per child, unless 10 per cent. of the scholars examined under Article 19 B. 2 (a) be presented in Standard IV. and upwards. Reductions of payments.

It is observed that the higher rate is very frequently, although not invariably paid when the above condition is not fulfilled, provided one child in every completed 10, is presented in Standard IV. and upwards. Thus in a case where 28 children were examined under 19 B. 2 (a), the higher grant of 4*s.* was paid, although only two children were presented in Standard IV. and upwards.

It is evident that in such cases either a higher per-centage than that demanded by Article 19 C. 6, must be exacted, or a lower per-centage accepted; but as the proportion laid down in the Code of 1877 under this Article is to be raised annually to 30 per cent. in 1881, it appears doubtful whether the Department should not maintain invariably the interpretation it has placed on the Article in some cases, and require that the full per-centage of scholars named in it should be presented in the higher Standards, before the higher rate of payment can be allowed.

10. Article 21 (c) provides that no payment is to be made for specific subjects (Schedule IV.), unless 75 per cent. of the passes attainable in the standard examination have been obtained. Payments for specific subjects.

It appears from a case brought before me, and referred to the Education Department, that this regulation is not always enforced.

11. Article 21 (f) requires that, after the 31st of March 1877, every girl presented under Article 21 should take domestic economy as a subject of examination. In reply to an inquiry why this condition had not been insisted on in making certain grants for 1877-78, the Department explained that Article 21 (f) was at first erroneously interpreted by the Department as applying to the year 1878, and that as the grants for 1878 had in each case been paid without the payments for 1877, under Article 21 (f), having been challenged, it was considered that it would be inflicting a hardship on the managers of schools to call upon them to refund at so late a date. Domestic economy a compulsory subject.

It appeared to me that the decision of the Department not to enforce the repayment of sums which, under the code were admitted to be overpaid, partook of the nature of the abandonment of public claims, and that it should, therefore, be brought before the Lords of the Treasury, and receive their Lordships' sanction. The views of the Lords of the Treasury on this subject appear in the letter annexed to this Report.

12. Article 32 (c) declares that the amount which may be claimed by managers is reduced by a fixed rate of deduction if a staff of pupil-teachers is not provided in a certain specified proportion to the number of scholars. Several cases have been brought before me in which the Department has not reduced the grant notwithstanding the required staff of pupil teachers was not provided, and in other cases, although the Department did at first reduce the grant, the deductions made have been ultimately remitted. C.
Staff of pupil teachers.

The Department has explained that some discretion has always been exercised in enforcing deductions under the article, and it is observed that discretionary authority is given to the Department in the revised terms of this article in the Code of 1878, which states that the amount claimed by managers *may* be reduced.

It appears, however, a point which deserves careful consideration, whether the fact that the views of the Department with regard to a penal clause have received subsequent Parliamentary sanction, can be held to justify it in not enforcing penalties which, at the time of remission, were declared to be obligatory in the Minutes submitted to Parliament.

13. Under the provisions of the Acts of Parliament relating to Public Education, the supplementary rules of the Education Department would appear to have the same force, and to require the same Parliamentary sanction as the articles of the Code, but instances having been brought to the notice of the Department, in which the important supplementary rules numbered 8 and 9, defining the proficiency which a school must attain before a grant is to be paid, were not observed, I received the annexed explanation from the Department, stating, among other considerations, that the supplementary rules, so far as they are penal, have never been enforced as stringently as the articles of the Code. I have considered this statement as covering the whole of the supplementary rules, and I have thought it needless to bring to the notice of the Department cases in which other supplementary rules were not acted upon. Supplementary rules.
D.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

Imperfect method of
accounting.

14. The more detailed examination of the accounts of the Education Votes has brought to my knowledge an imperfection in the method of the Department's accounting which should, I consider, be corrected in future, although I have no wish to interfere with the existing arrangements between the Department and school managers, by which their cash transactions are adjusted.

Overpayments detected by the Department in the subsequent examination into all the circumstances under which grants have been made to schools, are not, as a rule, credited to the Vote, or treated as Exchequer receipts if discovered after the account of the Vote has been closed, but are deducted from the grants chargeable to the Vote for the ensuing year.

It thus follows that the amount charged to the Vote for the year 1877-78 includes amounts which the Department admits to be overpayments, whilst it is reduced by overpayments made in previous years, which have been deducted from the sum properly chargeable as grants to schools in 1877-78.

The grounds on which the Department has followed this plan of account are explained in the statement annexed.

E.

Sub-Head H.

15. Sub-Head H.—Building and Furnishing of School Premises.—According to the Minutes of the Department the site for a school building both in England and Scotland must be in extent not less than 1,200 square yards, but as grants were noticed as having been made where the site did not fulfil this condition, the Department has stated that it has been necessary to exercise some discretion in enforcing it. The explanation received from the Department is annexed.

F.

Sub-Head C.

16. Under Sub-Head C., Salaries for Inspection, it has been omitted to be noticed on the Account that one of the Inspectors was paid the sum of 50*l.* in the year 1877-78 out of the Vote for the University of London (Class IV., Vote 7), for services in connection with the university examinations, and it would appear from the account of the Science and Art Department that 27 Inspectors received 73*l.* 10*s.*, and 24 Inspectors' Assistants received 87*l.* 13*s.* 3*d.* out of the Vote for that Department, whereas it is stated on the account for the Education Department that 27 of Her Majesty's Inspectors of Schools received 75*l.* 12*s.*, and 21 Inspectors' Assistants 58*l.* 16*s.* It would seem that the principal omission in the payments by the Science and Art Department has been the remuneration of 25*l.* 14*s.* 3*d.*, paid to an Inspector's Assistant for services as a special local secretary.

Excess.

17. Expenditure in Excess of the Estimate has been incurred under Sub-Heads B., C., F., G., and K.

Net Surplus.

18. The Net Surplus to be surrendered is, as shown by the Account, 668*l.* 2*s.*

	£.	s.	d.
Grant - - - - -	1,970,829	-	-
Expenditure - - - - -	1,970,160	18	-
Net Surplus - - -	£. 668	2	-

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(1193.)

Sir,
The Comptroller and Auditor General's attention has been called, in the course of the examination of the grants that have been paid within the period from the 26th June to the 6th August 1877, to grants made to certain schools (*see* enclosed Schedule) where it would appear that the average attendance has not been in accordance with the condition laid down under Article 17 (c.) of the Code, viz., that the school premises "contain in the principal schoolroom and class rooms at least 80 cubical feet of internal space, and eight "square feet of area for each child in average attendance."

Under these circumstances I am directed to request that you will move their Lordships of the Committee of Council on Education to furnish the Comptroller and Auditor General with any explanation which their Lordships may wish to offer as to an apparent violation of one of the chief preliminary conditions under which grants are made to schools.

Sir F. R. Sandford, C.B.

I am, &c.
(signed) J. W. Saddy.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

(B.)

(19,930—77.)

Education Department, Whitehall, London, S.W.,
20 August 1877.

Sir,

I HAVE the honour to acknowledge the receipt of your letter, No. 1193, of the 15th instant.

The Article in question is one with regard to which, in administering the Parliamentary Grant, it has always been necessary to use some discretion, more especially since recent legislation has suddenly driven so many children into school before the school supply of the country could possibly be completed.

While my Lords endeavour to work this Article (1) so as not to keep children out of existing public elementary schools which they are forced to attend till new accommodation can be provided for them; and (2), so as to insist upon the immediate provision of sufficient suitable accommodation, they trust that it will gradually become possible to enforce the conditions of the Article more strictly, but from the nature of the circumstances on which the fulfilment of these conditions depends, some discretion will always have to be exercised, and my Lords are quite prepared to defend their past action in the matter on the ground of administrative necessity.

The Comptroller and Auditor General,
Somerset House, W.C.

I have, &c.
(signed) *F. R. Sandford.*

(C.)

(53—79.)

Treasury, S.W., 4 January 1879.

Sir,
WITH reference to Mr. Treherne's letters of the 29th November last and 23rd ultimo, relative to your correspondence with the Education Department respecting certain over-payments to managers of schools in Great Britain, which have been included in the expenditure charged against the Grants for Education for the year 1877-78, I am directed by the Lords Commissioners of Her Majesty's Treasury to state that it was clearly the purpose of the Treasury Minute of the 13th May 1871 to require that no action should be taken by a Department, without previous reference to the Treasury, which would have the effect of remitting any debt of public money (or money value), and it is equally clear that this purpose is not effected if an overpayment is made out of public money, and is allowed to remain unrecovered.

Sir F. Sandford's contention in this matter is based on a misunderstanding of the terms of the circular issued under the directions contained in the said minute.

The allowance of the sums inadvertently overpaid should have been submitted for the sanction of my Lords.

A copy of this letter has been forwarded to the Education Department.

The Comptroller and Auditor General.

I am, &c.
(signed) *Charles W. Stronge.*

(D.)

QUERY, No. 11.

Description of the Voucher.	Query or Observation.
Roxborough Mixed School, Yorkshire. Pfo. 6,984. Tittley C. E. School, Hereford, Pfo. 12,601. Oakhanger Moss C. E. School, Chester, Pfo. 16,227. Houghton C. E. School, Dorset, Pfo. 11,803. Luton New Town, Bedford, Pfo. 5242.	It is observed that children in these schools, in the first class, have not all been presented above Standard II., yet many of the children are above 10 years of age. It is requested, therefore, that it may be explained why, in accordance with Supplementary Rule 9, a deduction of one-tenth has not been made from the grants to these schools.

ANSWER of the ACCOUNTING OFFICER.

The Supplementary Rules, so far as they are penal, have never been enforced as stringently as the Articles of the Code. They lay down certain regulations which it should be the object of managers to carry out, with a view to the efficient organisation of the schools. But in new schools, or schools visited for the first time, and even in schools of some standing, into which a large number of children, hitherto uncared for, have during the last few years been driven by the new power of compulsion, causing greater labour and responsibility to both managers and teachers, it has been necessary to exercise some discretion in enforcing the literal fulfilment of the Supplementary Rules (8 and 9) in respect of the standard of proficiency to be required from children above seven years of age, and in the classification of the scholars.

The first class of a school, especially if it is a small one with a limited staff, is often composed of children of several standards. This may be faulty organisation, but as the letter of the 9th Supplementary Rule would have been observed by calling the children examined in Standard III. and upwards "Class I.," and the rest "Class II.," it is thought better to work gradually towards improving the organisation of such schools (where the numbers admit) by the advice of the Inspectors, and by warnings from the Office, rather than by fines.

Education Department, 22 January 1878.

(signed) *F. R. Sandford.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

(E.)

QUERY, No. 106.

The Accounting Officer's attention is called to the following grants that have been charged against the Vote, less deductions, on account of over-payments on previous years' grants. It is observed that the grants in full should have been charged against the Vote, and the over-payments on account of previous years' grants should have been carried to Exchequer Extra Receipts. The cases quoted below are only a few of very many others, viz.:

Jan. Liverpool—St. John the Baptist, Toxteth Park, 337 *l.* 16 *s.*; deduction 16 *s.*
 Jan. Bradford—St. Jude's, Yorkshire, 217 *l.* 10 *s.* 6 *d.*; deduction 3 *s.* 7 *d.*
 Jan. Rochdale—St. Patrick's, Lancashire, 190 *l.* 10 *s.* 2 *d.*; deduction 7 *s.* 2 *d.*
 Feb. Henry-street, Hampstead-road, Middlesex, 596 *l.* 6 *s.*; deduction 30 *s.*
 Feb. Ince-street, Williams, Lancashire, 167 *l.* 9 *s.* 3 *d.*; deduction 3 *s.*
 Feb. Wressell, Parochial School, York, 41 *l.* 13 *s.*; deduction 3 *s.*
 Mar. Doctors Commons, Carter-lane Mission, Middlesex, 107 *l.* 18 *s.* 9 *d.*; deduction 3 *s.*

ANSWER of the ACCOUNTING OFFICER.

The practice here referred to has been followed ever since the introduction of the Revised Code, and is believed to be the proper course to adopt.

The grant allowed to the school and chargeable to the Vote is the sum actually paid each year in aid of its maintenance, and it would be introducing unnecessary complications into the accounts of the Department if the rule suggested in the query were put in practice. The Votes administered by this Department differ from other Votes in being "*Grants-in-Aid*," and as such the grant must be taken as the sum actually granted or paid, and not any greater sum from which deductions may have been made to obtain the amount payable.

(signed) *F. R. Sandford.*

Education Department, 13 August 1878.

(F.)

QUERY, No. 17.

Description of the Voucher.	Query or Observation.
November. Building Grant 260 <i>l.</i> , Wakefield, St. John's Infant Nat. School. Pfo. 5384. Contents of site, 1,000 square yards.	It is requested that it may be explained why grants were made to these schools, as, under the Code of 1870, Article 29 (a), "the site must be in extent not less than 1,200 square yards."
October. Building Grant, 81 <i>l.</i> 18 <i>s.</i> 9 <i>d.</i> Easterton, Wiltshire, Pfo. 5410. Contents of site, 354 square yards.	

ANSWER of the ACCOUNTING OFFICER.

This rule has been acted on for the last 30 years, and has been observed whenever it was possible to insist upon it, but it has from the very first been found necessary to exercise some discretion in enforcing it; e.g., in town districts, or in making grants for the enlargement or improvement of schools on sites of less than 1,200 square yards already conveyed in trust.

(signed) *F. R. Sandford.*

Education Department, 21 January 1878.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
ADMINISTRATION of SCIENCE and ART DEPARTMENT:						
A.—1. Salaries of Staff - - - - -	5,177 - -	5,657 18 11	- - -		480 18 11	
SCHOOLS of SCIENCE and ART:						
B.—1. Science - - - - -	40,000 - -	41,526 3 8	- - -		1,526 3 8	
2. Salaries of National Art Training School -	2,000 - -	2,042 14 7	- - -		42 14 7	
3. Maintenance of Students - - - - -	2,850 - -	2,562 15 7	287 4 5		—	
4. Public Elementary Schools - - - - -	25,000 - -	27,967 7 -	- - -		2,967 7 -	
5. Artizans attending Night Classes - - -	20,000 - -	19,054 11 -	945 9 -		—	
6. National Scholarships - - - - -	1,800 - -	2,115 - -	- - -		315 - -	
7. Local Secretaries - - - - -	1,350 - -	1,423 11 7	- - -		73 11 7	
8. Preparation of Papers, &c., for Examinations.	6,550 - -	6,291 11 2	- - -		41 11 2	
9. Inspection and Examination - - - - -	13,848 - -	13,323 12 9	524 7 3		—	
10. Local Committees - - - - -	1,500 - -	1,332 15 -	167 5 -		—	
11. Prizes - - - - -	8,600 - -	8,461 18 8	148 1 4		—	
12. Scholarships - - - - -	850 - -	960 - -	- - -		110 - -	
13. Grants for Examples - - - - -	4,700 - -	5,790 3 8	- - -		1,090 3 8	
14. Building Grants - - - - -	2,500 - -	327 10 -	2,172 10 -		—	
EXPENSES of PURCHASES, CIRCULATION, &c.:						
C.—1. Salaries - - - - -	1,190 - -	1,221 14 5	- - -		31 14 5	
2. Science Divisions - - - - -	1,500 - -	959 5 3	540 14 9		—	
3. Works of Art - - - - -	8,000 - -	8,000 - -	—		—	
4. Reproductions of Works of Art - - -	1,500 - -	1,785 1 8	- - -		285 1 8	
5. Hire of Specimens - - - - -	400 - -	141 10 11	258 9 1		—	
6. Photographing Art Objects - - - - -	750 - -	749 11 9	- 8 3		—	
7. Specimens - - - - -	1,000 - -	967 12 -	32 8 -		—	
8. Exchange of Works - - - - -	200 - -	123 18 6	76 1 6		—	
9. Art Library - - - - -	1,500 - -	1,520 4 8	- - -		20 4 8	
10. Preparation, &c., of Catalogues - - -	1,800 - -	1,807 - 4	- - -		7 - 4	
11. Carriage, Materials, &c. - - - - -	2,500 - -	3,064 15 11	- - -		564 15 11	
SOUTH KENSINGTON MUSEUM:						
D.—1. Salaries - - - - -	6,942 - -	6,733 4 7	208 15 5		—	
2. Occasional Professional Assistance - -	1,600 - -	1,421 8 5	178 11 7		—	
3. Police - - - - -	6,630 - -	7,304 18 5	- - -		674 18 5	
4. Furniture, Fittings, and Materials - -	5,700 - -	5,593 10 3	106 9 9		—	
5. Artizans, Cleaners, Labourers, &c. - -	9,150 - -	9,078 10 1	71 9 11		—	
6. Heating and Lighting - - - - -	8,900 - -	8,322 - 2	577 19 10		—	
SERVICES common to the SEVERAL DIVISIONS:						
E.—1. Temporary Clerks, Assistants, &c. -	10,000 - -	9,483 15 6	516 4 6		—	
2. Attendants, Messengers, &c. - - - -	11,100 - -	12,507 16 10	- - -		1,407 16 10	
3. Travelling - - - - -	8,750 - -	8,083 6 8	666 13 4		—	
4. Incidental Expenses - - - - -	1,200 - -	1,018 17 1	181 2 11		—	
Carried forward - - - £.	226,737 - -	228,695 17 -	7,680 5 10		9,639 2 10	

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	226,737 - -	228,695 17 -	7,680 5 10		9,639 2 10	
BRANCH MUSEUM, BETHNAL GREEN:						
F.—1. Salaries, Wages, &c. - - - -	2,730 - -	2,464 16 7	265 3 5		—	
2. Travelling - - - -	150 - -	104 1 -	45 19 -		—	
3. Incidental Expenses - - - -	120 - -	41 - 5	78 19 7		—	
4. Police - - - -	2,000 - -	2,380 13 8	- - -		380 13 8	
5. Furniture, Fittings, Materials, &c. - -	1,300 - -	971 9 -	328 11 -		—	
6. Heating and Lighting - - - -	1,150 - -	971 17 10	178 2 2		—	
7. House Rent - - - -	150 - -	150 - -	—		—	
ROYAL SOCIETY:						
G.—Scientific Research - - - -	4,000 - -	4,210 - -	- - -		210 - -	
SCHOOL OF MINES, and the GEOLOGICAL MUSEUM, JERMYN STREET:						
H.—1. Salaries and Wages - - - -	5,002 - -	4,971 11 6	30 8 6		—	
2. Police - - - -	430 - -	427 4 10	2 15 2		—	
3. Purchase of Specimens, Models, Books, &c. -	1,300 - -	1,170 1 9	129 18 3		—	
4. Prizes and Scholarships - - - -	680 - -	732 2 -	- - -		52 2 -	
5. Furniture, Fittings, &c. - - - -	500 - -	444 15 4	55 4 8		—	
6. Heating and Lighting - - - -	585 - -	529 6 -	55 14 -		—	
7. Travelling - - - -	150 - -	150 8 -	- - -		8 -	
8. Incidental Expenses - - - -	350 - -	212 1 2	137 18 10		—	
EDINBURGH MUSEUM:						
I.—1. Salaries and Wages - - - -	4,368 - -	4,036 2 10	351 17 2		—	
2. Occasional Assistance - - - -	300 - -	165 - 10	134 19 2		—	
3. Police - - - -	810 - -	636 2 10	173 17 2		—	
4. Purchase of Specimens, Books, Reproductions, &c. -	2,500 - -	2,500 16 -	- - -		16 -	
5. Fittings, Furniture, Glass Cases, &c. -	2,200 - -	2,198 16 -	1 4 -		—	
6. Cleaning and Materials - - - -	200 - -	180 9 8	19 10 4		—	
7. Travelling - - - -	200 - -	199 11 1	- 8 11		—	
8. Incidental Expenses - - - -	300 - -	92 19 9	207 - 3		—	
9. University Typical Collections - -	100 - -	- - -	100 - -		—	
ROYAL IRISH ACADEMY:						
J.—1. Grant in Aid - - - -	2,000 - -	1,882 7 4	117 12 8		—	
2. Annals of Ulster - - - -	481 - -	- - -	481 - -		—	
ROYAL DUBLIN SOCIETY:						
K.—1. Salaries and Wages - - - -	1,443 - -	1,530 3 10	- - -		87 3 10	
2. Incidental Expenses - - - -	380 - -	377 8 1	2 11 11		—	
BOTANIC GARDENS (DUBLIN):						
L.—1. Salaries and Wages - - - -	1,674 - -	1,680 16 7	- - -		6 16 7	
2. Incidental Expenses, Purchase of Plants, &c. -	550 - -	549 16 1	- 3 11		—	
LEINSTER LAWN (DUBLIN):						
M.—1. Wages - - - -	211 - -	210 9 11	- 10 1		—	
MUSEUM OF NATURAL HISTORY (DUBLIN):						
N.—1. Salaries and Wages - - - -	1,142 - -	1,153 19 8	- - -		11 19 8	
2. Purchase of Specimens and Incidents -	595 - -	594 19 10	- - 2		—	
3. Police - - - -	25 - -	25 10 5	- - -		10 5	
Carried forward - - - £.	266,833 - -	266,642 16 10	10,579 16 6		10,389 13 -	

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	266,833 - -	266,642 16 10	10,579 16 6	10,389 13 -
LIBRARY (DUBLIN):				
O.—1. Salaries and Wages - - - -	757 - -	763 17 3	- - -	6 17 3
2. Purchase of Books and Incidents - - -	720 - -	720 - -	- - -	- - -
3. Index Catalogue - - - -	100 - -	49 16 -	50 4 -	- - -
SCHOOL OF ART, DUBLIN - - - -	- - -	475 9 4	- - -	475 9 4
ROYAL COLLEGE of SCIENCE (DUBLIN):				
P.—1. Salaries and Wages - - - -	4,520 - -	4,674 14 8	- - -	154 14 8
2. Purchase of Specimens, Books, Apparatus, &c. -	900 - -	900 5 9	- - -	- 5 9
3. Laboratories - - - -	150 - -	149 16 -	- 4 -	- - -
4. Prizes, Scholarships, and Examinations -	850 - -	842 1 -	7 19 -	- - -
5. Incidental Expenses - - - -	420 - -	309 1 8	110 18 4	- - -
ROYAL HIBERNIAN ACADEMY:				
Q.—Grant in Aid - - - -	300 - -	300 - -	- - -	- - -
ROYAL ZOOLOGICAL SOCIETY of IRELAND:				
R.—Grant in Aid - - - -	500 - -	500 - -	- - -	- - -
GEOLOGICAL SURVEY of the UNITED KINGDOM:				
<i>England:</i>				
S.—1. Salaries - - - -	11,944 - -	11,862 7 9	81 12 3	- - -
2. Travelling - - - -	1,600 - -	1,617 11 -	- - -	17 11 -
3. Incidental Expenses - - - -	250 - -	233 10 9	16 9 3	- - -
<i>Scotland:</i>				
4. Salaries - - - -	3,245 - -	3,124 11 2	120 8 10	- - -
5. Travelling - - - -	550 - -	495 2 10	54 17 2	- - -
6. Incidental Expenses - - - -	280 - -	207 10 10	22 9 2	- - -
<i>Ireland:</i>				
7. Salaries - - - -	4,550 - -	4,478 11 3	76 8 9	- - -
8. Travelling - - - -	1,100 - -	1,024 17 8	75 2 4	- - -
9. Incidental Expenses - - - -	170 - -	127 12 9	42 7 8	- - -
£.	299,689 - -	299,494 14 6	11,238 16 6	11,044 11 -
Deduct Deficit - - - -	- - -	- - -	11,044 11 -	- - -
Net Surplus to be surrendered - - - £.	- - -	- - -	194 5 6	- - -

Estimated Amount of Extra Receipts payable to Exchequer - - - - £. s. d.
 4,500 - - -

Net Amount of Extra Receipts realised during the Year 1877-78, and paid over to Exchequer 3,249 16 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A. 1.—This excess was caused by the reorganisation of the staff.
 B. 1.—This excess was due to an increase in the number of the schools, and improved results at the examinations.
 B. 2.—Casual excess.
 B. 3.—This saving was partly due to early appointments of students as masters in Schools of Art, and partly owing to piece-work not being ready for students to undertake.
 B. 4.—This excess was due to greater success in the instruction than in the previous year.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

- B. 5.—Casual saving.
- B. 6.—This excess was due to more claims than were expected from Training Colleges for Schoolmasters.
- B. 7.—Casual excess.
- B. 8.—Same observation.
- B. 9.—This saving was caused by a vacancy on the staff.
- B. 10.—Casual saving due to imposition of new rules, which reduced the expenditure more than was foreseen.
- B. 11.—Casual saving.
- B. 12.—Casual excess, due to more scholars having passed the necessary examinations, &c.
- B. 13.—This excess was due to increased demands for advanced examples, and special fittings for Art Instruction.
- B. 14.—This saving arose from the difficulty of estimating this service, the expenditure depending on the success of local efforts to raise money, which frequently takes more time than committees expect, and this defers payments.
- C. 1.—This excess was caused by the reorganisation of the staff.
- C. 2.—This saving was caused by an account not having been paid as was expected, the delivery of the goods not having been completed in time.
- C. 3.—No observation.
- C. 4.—This excess was caused by a larger number of Electrotypers being required for the Circulating Collection than was anticipated.
- C. 5.—This saving was caused by fewer specimens having been received on hire than were expected.
- C. 6.—Casual saving.
- C. 7.—Same observation.
- C. 8.—Same observation.
- C. 9.—Casual excess.
- C. 10.—Same observation.
- C. 11.—This excess was due to the large increase in the number of Drawings from Local Schools, and also to the return of the remainder of the Loans from the Exhibition of Scientific Apparatus.
- D. 1.—This saving was caused by the absence of the Director on the business of the Universal Exhibition at Paris, and from a vacancy on the staff.
- D. 2.—Casual saving.
- D. 3.—This excess was caused by an increase in the pay of the Police after the Estimates were framed.
- D. 4.—Casual saving.
- D. 5.—Same observation.
- D. 6.—This saving was caused by the new buildings not being sufficiently advanced to allow of any work being undertaken on the furnaces, gas-mains, &c., and from the reduced price of coal.
- E. 1.—This saving was caused by the pay of two Special Assistants being charged to the Sub-Head F. 1, Salaries, Bethnal Green, and by the number of Writers employed being less than was anticipated.
- E. 2.—This excess was caused by its having been necessary to keep a larger staff of Attendants and Packers employed than was anticipated.
- E. 3.—Casual saving due to the amount estimated not having been all required.
- E. 4.—This saving was occasioned by a transfer of items to the Stationery Office Vote.
- F. 1.—This saving was mainly caused by the small amount of repairs necessary for the heating apparatus, fire-mains, &c.
- F. 2.—Casual saving.
- F. 3.—The expenditure for chemicals, &c. for the Food Collection was not so great as estimated for.
- F. 4.—Same observation as to Sub-Head D. 3.
- F. 5.—This saving was caused by so many new cases not having been required, as it was found possible to lend a number of cases from South Kensington.
- F. 6.—This saving was caused mainly by the small amount of repairs necessary to the heating apparatus, &c., and from the reduced price of coal.
- F. 7.—No observation.
- G.—This excess was caused by the Treasury having objected to the Personal Grants recommended by the Royal Society in 1876-77 being paid otherwise than quarterly. The recommendation for 1877-78 amounted to 4,000 *l.* Of this sum, 2,300 *l.* was for non-personal grants, which, together with the amount of the personal grants recommended in the previous year, resulted in an excess of 210 *l.*
- H. 1.—Casual saving.
- H. 2.—Casual saving.
- H. 3.—Same observation.
- H. 4.—Casual excess.
- H. 5.—Casual saving.
- H. 6.—This saving was caused by the reduced price of coal, and the mildness of the winter.
- H. 7.—Casual excess.
- H. 8.—Casual saving. The amount of the expenditure under this head cannot be accurately estimated.
- I. 1.—This saving was caused by vacancies in the staff.
- I. 2.—This saving was occasioned by skilled labour not being required to the extent anticipated.
- I. 3.—This saving was due to parts of the building having been closed for alterations.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

- I. 4.—Casual excess.
 I. 5.—Casual saving.
 I. 6.—Casual saving.
 I. 7.—Casual saving.
 I. 8.—This saving was caused by the transfer to I. 4 of the charges of carriage of specimens.
 I. 9.—The authorities again failed to acquire specimens for this collection.
 J. 1.—This saving was caused by the cost of preparing Scientific Reports having been less than was estimated for, as also the expenses of opening the Museum of an evening.
 J. 2.—The publication of the *Annals of Ulster* was not proceeded with.
 K. 1.—This excess was caused by the reorganisation of the staff, upon the transfer of the Collections, &c. of the Royal Dublin Society to the new Dublin Museum of Science and Art.
 K. 2.—Casual saving.
 L. 1.—Casual excess.
 L. 2.—Casual saving.
 M. 1.—Same observation.
 N. 1.—Casual excess.
 N. 2.—Casual saving.
 N. 3.—Casual excess.
 O. 1.—Same observation.
 O. 2.—No observation.
 O. 3.—This saving was caused by the progress of this work having been slower than was anticipated. The Metropolitan School of Art was placed under the control of the Science and Art Department upon the formation of the new Science and Art Museum at Dublin, the expenditure on this account having been previously borne by the private funds of the Royal Dublin Society.
 P. 1.—This excess was caused by the increase in the salary of one of the Professors having been sanctioned too late for insertion in the Estimates.
 P. 2.—Casual excess.
 P. 3.—Casual saving.
 P. 4.—Same observation.
 P. 5.—Same observation ; the expenditure under this head being variable.
 Q.—Nil.
 R.—Nil.
 S. 1.—Casual saving.
 S. 2.—Casual excess.
 S. 3.—Casual saving.
 S. 4.—This saving was caused by a vacancy on the staff.
 S. 5.—Casual saving.
 S. 6.—Same observation.
 S. 7.—This saving was caused by a vacancy on the staff.
 S. 8.—Casual saving.
 S. 9.—Casual saving.

STATEMENT of EXPENDITURE under the several Sub-Heads of the Vote for Science and Art, on account of the SPECIAL LOAN COLLECTION of SCIENTIFIC APPARATUS EXHIBITION at *South Kensington* during the Year 1877–78.

										Amount.		
										£.	s.	d.
C.—10.	Preparation, &c. of Catalogues	-	-	-	-	-	-	-	-	278	-	-
	11. Carriage, Materials, &c.	-	-	-	-	-	-	-	-	713	13	1
D.—2.	Occasional Professional Assistance	-	-	-	-	-	-	-	-	112	19	2
	4. Furniture, Fittings, and Materials	-	-	-	-	-	-	-	-	54	13	-
E.—3.	Travelling	-	-	-	-	-	-	-	-	43	1	7
	4. Incidental Expenses	-	-	-	-	-	-	-	-	99	17	1
										£.	1,802	3 11

EXTRA RECEIPTS.—The difference between the amount of Extra Receipts realised and the amount estimated was occasioned by (1), an alteration in the date of paying over to the Exchequer the balance of the fees received at the National Art Training School, *i. e.*, substituting September for March; and (2), by the falling off in the receipts for admissions to the Museums at South Kensington and Bethnal Green having been greater than was expected.

The Surplus of 2,052*l.* 7*s.* 5*d.*, shown upon the Account of the Vote "Science and Art Department," for the year ended 31st March 1877, has been surrendered.

Thomas A. Bowler,
Clerk in charge of the Accounts.

Norman MacLeod,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE is an excess of Expenditure over the amounts granted under the following Sub-Heads, viz. :—

ADMINISTRATION OF SCIENCE AND ART DEPARTMENT:

A. 1 - - Salaries of Staff.

SCHOOLS OF SCIENCE AND ART:

B. 1 - - Science.
 B. 2 - - Salaries of National Art Training School.
 B. 4 - - Public Elementary Schools.
 B. 6 - - National Scholarships.
 B. 7 - - Local Secretaries.
 B. 8 - - Preparation of Papers, &c., for Examination.
 B. 12 - - Scholarships.
 B. 13 - - Grants for Examples.

EXPENSES OF PURCHASES, CIRCULATION, &c.:

C. 1 - - Salaries.
 C. 4 - - Reproductions of Works of Art.
 C. 9 - - Art Library.
 C. 10 - - Preparation, &c., of Catalogues.
 C. 11 - - Carriage Materials, &c.

SOUTH KENSINGTON MUSEUM:

D. 3 - - Police.

SERVICES COMMON TO THE SEVERAL DIVISIONS:

E. 2 - - Attendants, Messengers, &c.

BRANCH MUSEUM, BETHNAL GREEN:

F. 4 - - Police.

ROYAL SOCIETY:

G. - - Scientific Research.

SCHOOL OF MINES AND THE GEOLOGICAL MUSEUM:

H. 4 - - Prizes and Scholarships.
 H. 7 - - Travelling.

EDINBURGH MUSEUM:

I. 4 - - Purchase of Specimens, Books, Reproductions, &c.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

ROYAL DUBLIN SOCIETY :

K. 1 - Salaries and Wages.

BOTANIC GARDENS, DUBLIN :

L. 1 - - Salaries and Wages.

MUSEUM OF NATURAL HISTORY, DUBLIN :

N. 1 - - Salaries and Wages.

N. 3 - - Police.

LIBRARY, DUBLIN :

O. 1 - - Salaries and Wages.

SCHOOL OF ART, DUBLIN :

ROYAL COLLEGE OF SCIENCE (DUBLIN):

P. 1 - - Salaries and Wages.

P. 2 - - Purchase of Specimens, Books, Apparatus, &c.

GEOLOGICAL SURVEY OF THE UNITED KINGDOM :

S. 2 - - Travelling—England.

1. Under this Sub-Head is included the sum of 3*l.* 0*s.* 5*d.*, paid as the annual increment of an officer from 29th October 1877, whereas I have no evidence of his appointment as a permanent Inspector previous to 1st May 1877. Up to that date, as appears from the account furnished, and the correspondence annexed, the officer in question had been employed as an occasional Inspector, and paid in accordance with the scale authorised. Under the circumstances, and in the absence of any specific authority, the sum would not seem to be properly chargeable against the Vote.

Annual increment.

A.

2. B. 9. Numerous payments are included in the Account for Fees paid to Professors for the instruction of Royal Exhibitioners (paid out of H. 4), Local Exhibitioners, and Teachers in Training, which payments are stated to be in reimbursement of the Professor's Laboratory Expenses. This expenditure does not appear to have been sanctioned by the Treasury. The Accounting Officer has stated that it is believed that a Committee of Inquiry will shortly be appointed by the Treasury to investigate the subject.

Professor's fees.

3. D. 6. Heating, Lighting, and Precautions Against Fire.—Under this Sub-Head is included a charge of 100*l.* for the insurance of certain buildings, the property of Her Majesty's Commissioners of the Exhibition of 1851; no special provision is made for any such charge under this or any other Sub-Head of the Vote, nor does any other payment for the insurance of the Science and Art Buildings appear in the Account. As, however, the Maintenance and Repair of the Science and Art Buildings form a separate Vote (Class I., Vote 11), administered by the Office of Works, it would seem more advantageous were all charges of this nature to appear under one Vote, and be under the control of one Department. The correspondence which has arisen on this subject is annexed.

Insurance of buildings.

B, C, D., and E.

4. E. 3. Travelling.—Under this Sub-Head are included various sums paid for travelling whilst removing, and for collecting objects for exhibition at the Bethnal Green Museum. As a special Sub-Head is set apart for the maintenance of and expenditure in connection with the Bethnal Green Museum, I am of opinion that all charges of the nature referred to should be so appropriated as to exhibit the entire cost of each head of service. The sum transferrable in the present Account from Sub-Head E. to Sub-Head F. 3, is 36*l.* 15*s.* 6*d.*

Travelling expenses, Bethnal Green Museum.

5. Sub-Head F. 3.—Bethnal Green Museum, Incidentals.—In the view of this Department it is desirable that in cases where specific heads of service appear in the Votes,

Incidentals, Bethnal Green Museum.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

all payments that can be classified in accordance with such Sub-Heads should appear as charges against them, rather than against the Sub-Head taken for Incidental Expenses. Against this Sub-Head the Accounting Officer has charged certain sums expended for spirits, chemicals, &c., for which apparently provision is intended to be made under Sub-Head F. 5.

Excess on Scientific Research.

F. G. H. I.

6. Sub-Head G.—Scientific Research.—A payment of 175*l.* to Mr. H. Woodward is included under this Sub-Head, under the authority of the Treasury, dated 27th November 1878, conditional apparently on this Sub-Head not being exceeded. It appears, however, that the original Estimate of 4,000*l.* had already been exceeded at the date of this sanction, and the excess of 210*l.* was directed to be made good out of savings on the other Sub-Heads by Treasury Letter of 23rd August 1878.

As, however, the Accountant states the Treasury was aware of the circumstances under which the Grant to Mr. Woodward was made, I am not prepared to object to the charge. The correspondence which has taken place on the subject is annexed.

New Sub-Head.

J.

7. School of Art, Dublin.—This is a Sub-Head inserted by the Accounting Officer upon the authority of the Treasury, as contained in the letter of 11th August 1877, a copy of which is annexed. The total cost of this Sub-Head has been 475*l.* 9*s.* 4*d.*, which has been met out of savings on other Sub-Heads.

Expenditure for the Loan Exhibition of Scientific Apparatus.

8. Loan Exhibition of Scientific Apparatus.—In addition to the expenditure on account of this Sub-Head shown in my Reports on the expenditure of the Grants for 1875–6 and 1876–7, the Accountant states sums amounting to 1,302*l.* 3*s.* 11*d.* have been incurred on the same Account during the year ended 31st March 1878. I have, however, caused the vouchers furnished to me to be examined with the view of testing the correctness, and I am of opinion that the total charges within the present year's account arising out of, or connected with the Scientific Apparatus Loan Exhibition, including the cost of lectures, should be 1,608*l.* 12*s.* 7*d.*

Defalcations of former accountant.

K.

9. No sums have been brought to account during the year 1877–78, in connection with the defalcations of the former Accountant, but the action proposed to be taken in the matter is to be found in the Treasury Letter of 3rd May 1878, annexed.

Extra remuneration.

10. In addition to the sums paid to salaried officers of other Departments out of the Science and Art Vote, or to officers of the Science and Art Department out of other Votes, appended to the present Account, and to the Parliamentary Estimates in pursuance of the Treasury instructions, I have to call attention to the following list, which suggests how imperfectly the Treasury regulations are carried out or understood.

Officers of various Departments receiving extra pay and allowances out of Vote for Science and Art Department:—

	£.	s.	d.
Principal of the Chemical Laboratory, Inland Revenue -	40	-	-
First Assistant to Keeper of Library and Herbarium, Kew Gardens (Office of Works) -	55	6	-
Assistant Director, Kew Gardens (Office of Works) -	210	9	-
Assistant, Record of Title Office -	114	2	-
Art Master (late) -	52	7	1
Assistant Assayer, Mint -	46	16	-
Chief Mineral Inspector, Woods and Forests Office -	74	-	-
Six Professors in Royal Naval College -	304	17	-
Late Director of Education, Admiralty -	77	10	-
Two Professors, Staff College -	193	9	-
Two late Professors of Staff College -	132	2	-
Instructor in Construction and Estimating School of Military Engineering -	10	-	-
Assistant, ditto -	74	17	-
Instructor of Surveying, ditto -	10	-	-
One hundred and four Officers of the Royal Engineers -	1,882	16	-
Senior Examiner, Education Office -	155	19	-
Two Junior Examiners, Education Office -	64	16	-
	65	16	-
Fifty-nine English Inspectors and Assistants, Education Office -	181	2	3
Thirty-five Irish Inspectors, National Education Office, Ireland -	171	3	-
Two Clerks, National Education Office, Ireland -	5	5	-

Officers

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

Officers of the Science and Art Department receiving extra pay or allowance out of the Vote for Science and Art, 1877-8:—

	£.	s.	d.
Chief Clerk - - - - -	8	8	-
Eight Clerks of the Upper Division (including duty pay)	486	1	5
Second Class Clerk - - - - -	3	11	2
Clerk in Charge of Accounts - - - - -	6	6	-
Book-keeper (duty pay) - - - - -	97	11	1
Assistant Director for Science - - - - -	14	14	-
Assistant Examiner in Science - - - - -	19	19	-
Official Examiner in Art - - - - -	2	2	-
Assistant ditto - - - - -	2	2	-
Occasional Inspector in Art - - - - -	116	11	-
Four Inspectors of Local Schools - - - - -	334	19	-
Deputy Storekeeper (including duty pay) - - - - -	88	15	6
Two Museum Keepers - - - - -	54	-	-
Nine Assistant ditto - - - - -	310	16	-
Three Museum Clerks - - - - -	15	15	-
Seven Lecturers in Royal School of Mines, Geological Museum - - - - -	954	4	3
Assistant Chemist in ditto - - - - -	76	16	-
Director, Royal Dublin Society - - - - -	8	8	-
Two Assistant Naturalists in Natural History Museum - - - - -	44	16	-
Library Clerk in National Library - - - - -	49	16	-
Secretary to Royal College of Science - - - - -	19	19	-
Senior Director, Geological Survey, England and Wales	118	19	-
Senior Geologist, ditto - - - - -	88	6	-
Assistant, ditto ditto - - - - -	79	6	-
Assistant Naturalist - - - - -	63	16	-
The Director General Geological Survey receives a commuted Travelling Allowance of 80 <i>l.</i> per annum.			
The Senior Director England Geological Survey receives a commuted Travelling Allowance of 50 <i>l.</i> per annum.			
The Senior Director Scotland Geological Survey receives a commuted Travelling Allowance of 50 <i>l.</i> per annum.			
The Senior Director Ireland Geological Survey receives a commuted Travelling Allowance of 50 <i>l.</i> per annum.			

Officers of the Science and Art Department paid out of Votes for other Departments:—

	£.	s.	d.
Senior Director, Geological Survey of England and Wales, paid out of Vote for Civil Service Commissioners - - - - -	10	-	-
Three Professors in Royal School of Mines, Geological Museum, paid out of Vote for Civil Service Commissioners - - - - -	32	4	-
One Upper Division Clerk, Science and Art, paid out of Vote for the Philadelphia Exhibition, of which sum 42 <i>l.</i> 14 <i>s.</i> 4 <i>d.</i> has been deducted from his Salary - - - - -	123	6	2
Director for Science, paid out of Vote for Treasury - - - - -	200	-	-
Director of the Geological Survey for Ireland, paid out of Irish Church Account - - - - -	18	12	-
Director for Art, and Principal of the National Art Training School, paid out of Vote for Commissioners of Her Majesty's Works, &c. - - - - -	135	10	-
Instructor in Decorative Art, National Art Training School, paid out of Vote for Commissioners of Her Majesty's Works, &c. - - - - -	183	-	-
Head Master, National Art Training School, paid out of Fees received from the Students - - - - -	236	-	-
Registrar of ditto, paid out of ditto - - - - -	149	13	1
Five Assistant Teachers in ditto, paid out of ditto - - - - -	1,391	-	1
Director for Art, and Principal of the National Art Training School, paid out of ditto - - - - -	411	13	1
Director, Museum of Science and Art, Edinburgh, paid out of Admission Fees - - - - -	160	2	6
Curator ditto, paid out of ditto - - - - -	29	17	10

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

	£.	s.	d.
Nine Professors in Royal College of Science, Dublin, paid out of Fees received from Students - - - -	245	5	9
Secretary to ditto, paid out of ditto - - - -	7	8	1
Curator of Museum in ditto, paid out of ditto - - - -	7	8	2
Assissant Chemist in ditto, paid out of ditto - - - -	8	-	-
Assistant Physicist in ditto, paid out of ditto - - - -	3	8	-

Rent, fuel, &c.

11. Several payments for rent, furniture, fuel, and light have been paid out of the Vote for Science and Art. Such services are usually paid out of the Vote for the Office of Works. The following is a list of the payments:—

SOUTH KENSINGTON MUSEUM:

	£.	s.	d.
D. 4.—Furniture, &c. - - - - -	5,593	10	3
D. 6.—Heating and Lighting - - - - -	8,322	-	2

BRANCH MUSEUM, BETHNAL GREEN:

	£.	s.	d.
F. 5.—Furniture, &c. - - - - -	971	9	-
F. 6.—Heating and Lighting, &c. - - - - -	971	17	10
F. 7.—House Rent - - - - -	150	-	-

SCHOOL OF MINES, AND GEOLOGICAL MUSEUM:

	£.	s.	d.
H. 5.—Furniture, &c. - - - - -	444	15	4
H. 6.—Heating and Lighting - - - - -	529	6	-

EDINBURGH MUSEUM:

	£.	s.	d.
I. 5.—Fittings, Furniture, &c. - - - - -	2,198	16	-

12. Deducting the amounts referred to in paragraph 1, and subject to the observations contained in this Report, the Net Surplus to be surrendered is 197 *l.* 5 *s.* 11 *d.*, and not 194 *l.* 5 *s.* 6 *d.*, as shown by the Account.

	£.	s.	d.
Grant - - - - -	299,689	-	-
Expenditure - - - - -	299,491	14	1
Net Surplus - - - - -	£. 197	5	11

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued*.

CORRESPONDENCE referred to in the foregoing Report.

(A.)

(No. 1500.)

Exchequer and Audit Department,
11 December 1878.

Sir,
I AM directed by the Comptroller and Auditor General to transmit to you, for the information of the Lords Commissioners of Her Majesty's Treasury, copies of a correspondence which has taken place with the Accounting Officer of the Science and Art Department, relative to the date from which the annual increment of the salary of an inspector of local schools has been computed. Captain Abney, the inspector in question, was formerly employed as an occasional inspector, and paid the usual personal and other allowances under the prescribed regulations. In the Salary List for May 1877, Captain Abney's name appears for the first time as in the receipt of regular salary, and inasmuch as Mr. Law's letter of 22nd April 1878, addressed to Lord George Hamilton, held that Captain Abney was relieved, by their Lordships' Minute of 24th August 1860, from the formality of a certificate from the Civil Service Commissioners, the Comptroller and Auditor General has no other evidence on which to rely for his appointment than that of the date of his first appearance in the monthly or quarterly pay sheet.

Under the circumstances, he is unable to admit the principle sought to be laid down by the Accounting Officer, and the ante-dating of Captain Abney's permanent connection with the Department without further authority from their Lordships.

To the Secretary to the Treasury.

I have, &c.
(signed) *H. Treherne*.

A. 1; A. 2.

(A. 1.)

QUERY No. 256.

Description of the Voucher.	Query or Observation.
B. 9.—Inspection and Examination, Captain W. De W. Abney, 105 <i>l.</i> ; arrears for 29 October 3 <i>l.</i> - <i>s.</i> 5 <i>d.</i>	As the first payment of salary to Captain Abney appears to have been from 1st May 1877, it is requested that the payment of his annual increment from 29th October of the same year may be explained.

ANSWER OF ACCOUNTING OFFICER.

Captain Abney was appointed an Inspector of Local Schools on the 29th October 1876, and his annual increment was calculated from that date.

13 November 1878.

(signed) *Thomas A. Bowler*,
Clerk in Charge of Accounts.

14 November 1878.

(signed) *Norman MacLeod*,
Accounting Officer.

(A. 2.)

QUERY No. 267.

Description of the Voucher.	Query or Observation.
Reply to Query No. 256.	There is no evidence from the accounts furnished that Captain Abney was in receipt of "salary" previous to 1st May 1877; up to that date his services had apparently been similar to those of other engineer officers acting as occasional inspectors.

ANSWER OF ACCOUNTING OFFICER.

Although Captain Abney received no salary from this Department till the 29th October, being in the receipt of salary from the War Office, he was virtually employed as Inspector of Local Schools from the date of his appointment, and therefore the increment was allowed from that date.

30 November 1878.

(signed) *Thomas A. Bowler*,
Clerk in Charge of Accounts.

2 December 1878.

(signed) *Norman MacLeod*,
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

(B.)

(No. 1179.)

Exchequer and Audit Department,
21 August 1878.

Sir,

THE attention of the Comptroller and Auditor General having been called to a payment out of the Vote for Science and Art for the insurance of certain buildings at South Kensington, the property of Her Majesty's Commissioners of the Exhibition of 1851, he directed inquiries to be made of the Accounting Officer as to the circumstances under which this liability was incurred. I am now directed to transmit to you herewith, for the information of the Lords Commissioners of Her Majesty's Treasury, copies of the correspondence arising out of this matter, and as the charge is one of a nature which has not hitherto come under his notice, the Comptroller and Auditor General is of opinion that it should have been brought to the knowledge of their Lordships, with the view of obtaining their sanction before being finally admitted as properly chargeable against the Vote (Class IV., Vote 2).

I am at the same time to point out to you that the vouchers herewith transmitted (which it is requested may be returned) are the only evidence of the payment of the money, no proof having been afforded to the Comptroller and Auditor General that the policy of insurance is still maintained, or that the value for which these buildings are insured represents the whole or only that part supposed to be in the occupation of the Science and Art.

The Secretary to the Treasury.

I have, &c.
(signed) *F. A. Hawker.*

(B. 1.)

QUERY No. 68.

Description of the Voucher.	Query or Observation.
D. 6.—South Kensington Museum; Heating, Lighting, &c.; August; Voucher 3625; two years' insurance, West Galleries, 100 l.	It is requested that the terms of the agreement with the Commissioners of the Exhibition of 1851 may be transmitted for Inspection, and the nature of this charge explained.

ANSWER OF ACCOUNTING OFFICER.

The Western Galleries were lent by the Commissioners for the Exhibition of 1851 upon the same terms as the central portion of the building, it being understood that the building was to be insured against accidents by fire in such amount as their surveyor might deem necessary.

This arrangement was made verbally.

The voucher is herewith returned.

8 June 1878.

(signed) *Thomas A. Bowler,*
Clerk in Charge of Accounts.

8 June 1878.

(signed) *Norman MacLeod,*
Accounting Officer.

(B. 2.)

QUERY No. 174.

Description of the Voucher.	Query or Observation.
Reply to Query No. 68.	Previous to arriving at any final decision with reference to the subject of this query, the Comptroller and Auditor General desires to have submitted for his inspection the policy of insurance effected by the Commissioners of the Exhibition of 1851 on the buildings in question, together with a copy of the report of their surveyor.

ANSWER OF ACCOUNTING OFFICER.

The policy of insurance is herewith transmitted for inspection as requested.

Her Majesty's Commissioners state that they are not in possession of any report from their surveyor.

It is requested that the policy may be returned when done with.

6 August 1878.

(signed) *Thomas A. Bowler,*
Clerk in Charge of Accounts.

7 August 1878.

(signed) *Norman MacLeod,*
Accounting Officer.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

(C.)

(19,249—78.)

Sir,

Treasury Chambers, 9 December 1878.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, with reference to your letter of the 21st of August last, the enclosed copies of a correspondence which has taken place between the Science and Art Department and this Board, relating to a payment made by that Department to the commissioners for the Exhibition of 1851, for the Insurance of the Western Galleries of the Exhibition Buildings at South Kensington.

I am also to return the original enclosures to your letter.

The Comptroller and Auditor General.

I am, &c.
(signed) William Law.

C. 1, C. 2, C. 3, C. 4.

(C. 1.)

Science and Art Department, South Kensington,
1 November 1878.

Sir,

WITH reference to Sir W. H. Clerke's letter (No. 13,913) of the 28th August last, transmitting a copy of a letter dated the 21st of the same month, addressed to the Treasury by the Comptroller and Auditor General, enclosing copies of his queries and of the replies of the Science and Art Department, on the subject of a payment made by the Department to Her Majesty's Commissioners for the Exhibition of 1851, for the Insurance of the Western Galleries of the Exhibition Buildings at South Kensington, I am directed by the Lords of the Committee of Council on Education to acquaint you, for the information of the Lords Commissioners of the Treasury, that the conditions upon which the Buildings referred to are lent to the Science and Art Department, by Her Majesty's Commissioners, are simply that the insurance be paid and the rooms kept in order.

The amount paid to the Commissioners is for the insurance at the Western Galleries only, as is clearly stated in the Account, and also in the Policy of Insurance, both of which documents were duly submitted to the Comptroller and Auditor General.

The enclosures which were received with Sir W. H. Clerke's letter, now under reply, are returned herewith as requested.

The Secretary, Her Majesty's Treasury.

I am, &c.
(signed) Norman MacLeod.

(C. 2.)

(17,747.)

My Lord,

Treasury Chambers, 19 November 1878.

WITH reference to Mr. MacLeod's letter of the 1st instant, relating to certain payments made for the Insurance of the Western Galleries of the Exhibition Buildings at South Kensington, I am directed by the Lords Commissioners of Her Majesty's Treasury to request, that you will move the Lords of the Committee of Council on Education, to cause my Lords to be informed why an arrangement was made, for acquiring the use of these Galleries from the Commissioners of the Exhibition in 1851, without the previous sanction of this Board.

I am to point out, that any arrangement of this kind for acquiring additional accommodation for the use of a Public Department, ought only to be made through the Office of Works.

I am also to request, that my Lords may be informed, whether the Science and Art Department is still in the occupation of these Galleries, and if so, for what further period it will require the use of them.

The Lord G. Hamilton, M.P.

I am, &c.
(signed) Wm. Law.

(C. 3.)

(5,595—78.)

Sir,

Science and Art Department, London, S.W.,
27 November 1878.

IN reply to Mr. Law's letter of the 19th instant, inquiring why an arrangement was made by this Department for acquiring the use of the Western Galleries of the Exhibition Building at South Kensington, without the previous sanction of the Treasury, I am directed by the Lords of the Committee of Council on Education to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that the first arrangement for the temporary use of these Galleries was made at a meeting on the 23rd March 1876, at South Kensington, at which the Lord President and Vice President, Mr. W. H. Smith, then Secretary to the Treasury, and the Secretary of the Office of Works, were present. The arrangement for the continued occupation of the Galleries was made in accordance with the suggestion contained in the Treasury letter, No. 20,310, of the 21st December 1876.

The Secretary, Her Majesty's Treasury, S.W.

I have, &c.
(signed) Norman MacLeod.

(C. 4.)

(19,249.)

My Lord,

Treasury Chambers, 6 December 1878.

WITH reference to Mr. MacLeod's further letter of the 27th ultimo, relating to a payment made to the Commissioners for the Exhibition of 1851, for the Insurance of the Western Galleries of the Exhibition Buildings at South Kensington, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords of the Committee of Council on Education, that under the circumstances stated in that letter my Lords are pleased to sanction the payment in question.

O. 12.

K K

I am

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

I am to suggest at the same time, that after a verbal arrangement, such as is described in Mr. MacLeos letter, has been made between the representatives of different Departments, it is very desirable that it should subsequently be confirmed in the usual form by official correspondence, in order to ensure that a record of the transaction should be preserved.

I am to request that my Lords may be informed, for what further period the Science and Art Department will require the use of the Galleries in question.

The Lord George Hamilton, M.P.

I am, &c.
(signed) *Wm. Law.*

(D.)

(1792.)

Exchequer and Audit Department,
13 December 1878.

Sir,
I AM directed by the Comptroller and Auditor General to request, that you will transmit to him for his information, a copy of the Treasury letter of 21st December 1876, relative to the occupation of the Western Galleries of the Exhibition Buildings at South Kensington, by the Science and Art Department.

The Accounting Officer,
Science and Art Department, South Kensington.

I am, &c.
(signed) *H. Treherne.*

(E.)

(Mis., No. 50,757—78.)

Science and Art Department, London, S.W.,
16 December 1878.

Sir,
I AM directed to acknowledge the receipt of Mr. Treherne's letter of the 13th instant, and to transmit to you herewith a copy of the Treasury letter therein referred to.

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House, W.C.

I have, &c.
(signed) *Norman MacLeod.*

B. 1.

(E. 1.)

(20,310—76.)

Treasury Chambers, 21 December 1876.

My Lord,
IN reply to Sir Francis Sandford's letter of the 19th instant, I am directed by the Lords Commissioners of Her Majesty's Treasury to state, for the information of the Lords of the Committee of Council on Education, that my Lords themselves are disposed to think that the purposes for which the Exhibition of Scientific Instruments and Apparatus was opened have now been sufficiently fulfilled, and that further expenditure upon it merely as an Exhibition would scarcely be justified, either by the interest taken in it by the public, or by the educational influence which it might exercise.

On these points, however, the Lords of the Committee are no doubt in a better position to form an opinion than is this Board, but should they not see reason to differ from my Lords, their Lordships would suggest that some temporary arrangement might be made with the Commissioners of 1851, in order to prevent the dispersion of such articles as have been, or may be, presented to the Nation, and that the Exhibition itself might be forthwith closed.

In this way time would be gained for the further consideration of the offer made by the Commissioners to erect a Science Museum, without incurring the expense of keeping open the Exhibition of Scientific Instruments.

The Viscount Sandon, M.P.,
&c. &c. &c.

I am, &c.
(signed) *W. H. Smith.*

(F.)

(No. 1861.)

Exchequer and Audit Department,
19 December 1878.

Sir,
I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your reply to Query No. 270 on the Account of the Grant for Science and Art, 1877-78, enclosing a copy of the Treasury Letter of 27th November 1878, relative to a payment of 175 £ to Mr. H. Woodward from the Grant in aid of Scientific Research.

I am to point out to you that the payment to Mr. Woodward is made conditional upon the total amount provided under the Sub-head not being exceeded. Upon reference, however, to the Estimates as laid before and voted by Parliament, and the Appropriation Account rendered by you, the Comptroller and Auditor General finds that against a Grant of 4,000 £, expenditure to the amount of 4,210 £ has been incurred, although Treasury authority was obtained by Sir W. H. Clarke's letter of 23rd August last for the extra expenditure.

The Comptroller and Auditor General cannot however regard the condition under which Mr. Woodward was to be paid as having been complied with, and he is of opinion that further evidence that the Lords Commissioners of Her Majesty's Treasury were cognisant that the extra expenditure under Sub-head C., sanctioned by them in August last, was in a measure due to the payments to Mr. Woodward, should be produced.

To the Accounting Officer,
Science and Art Department.

I have, &c.
(signed) *H. Treherne.*

G. 1 and 2.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

(F. 1.)

(18,575-78.)

My Lord,
I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit, for the information of the Lords of the Committee of Council on Education, with reference to Mr. MacLeod's letter of the 31st ultimo, the accompanying copy of a letter dated the 16th instant, which my Lords have received from the British Museum, and I am to state that my Lords sanction the payment of 175 l. made in 1877-78 to Mr. H. Woodward, from the Grant in Aid of Scientific Research, Sub-Head G. of the Vote for the Science and Art Department, for the continuation of his work on Fossil Crustacea, on the understanding that the total amount provided under that Sub-Head will not be thereby exceeded.

With regard to Mr. MacLeod's proposal to make a similar payment to Mr. Woodward during the current financial year, I am to state that subject to the same condition, my Lords are pleased to authorise the proposed payment, provided the Science and Art Department obtain an official assurance from the Trustees of the British Museum that the work to be so remunerated has been performed by Mr. Woodward wholly out of his office hours at the Museum

The Lord George Hamilton, M.P.
&c. &c.

I am, &c.
(signed) William Law.

(F. 2.)

(Mis. 12,916-78.)

My Lord,
I am desired by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lords of the Committee of Council on Education, in reply to Mr. MacLeod's letter of 1st instant, that they sanction the excesses mentioned on the following page, upon the several Sub-Heads stated, of the Vote for Science and Art for the year 1877-78, being met out of Savings upon other Sub-Heads of the Vote.

The Lord George Hamilton, M.P.
&c. &c. &c.

I am, &c.
(signed) W. H. Clerke.

.
G.—Scientific Research - - - £. 210.
.

(G.)

(Mis. 51,301-78.)

Science and Art Department, London, S. W.,
24 December 1878.

Sir,
In reply to Mr. Treherne's Letter (No. 1861) of the 10th instant, acknowledging the receipt of the reply to Query No. 270, on the Account of the Grant for Science and Art, 1877-78, and a copy of a Treasury Letter, dated 27th November 1878, relative to a payment of 175 l. to Mr. H. Woodward from the Grant for Scientific Research, and stating that the payment to Mr. Woodward was sanctioned conditionally upon the total amount provided under the Sub-head not being exceeded, and that the Comptroller and Auditor General cannot regard the condition as having been complied with, as the expenditure, as given in the Appropriation Account, shews an excess of 210 l. over the amount voted for that Service.

I am directed to inform you that the payment of 175 l. to Mr. Woodward was not the cause of the excess, but that the excess was caused by the Treasury directing in 1876-77 that the personal payments should be made quarterly. By this decision the Royal Society practically lost 1,804 l. 18 s. 6 d., which sum was repaid to the Exchequer with the general Savings upon the Vote for that year. These circumstances were fully explained to the Treasury when application was made for sanction to the excess of 210 l.

To the Comptroller and Auditor General,
Exchequer and Audit Department.

I am, &c.
(signed) Norman MacLeod.

(H.)

(No. 1913-78.)

Exchequer and Audit Department, Somerset House, W.C.,
31 December 1878.

Sir,
In reply to your letter of 24th instant relative to the payment to Mr. W. H. Woodward out of the Grant for Scientific Research (Science and Art, Sub-head G. 1877-78), I am directed by the Comptroller and Auditor General to request that you will furnish him, at your earliest convenience, with a copy of the letter to the Treasury, explaining the circumstances of the excess upon the Vote for the year, to which allusion is made in the last paragraph of your letter to him.

The Accounting Officer,
Science and Art Department, South Kensington.

I have, &c.
(signed) H. Treherne.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

(I.)

(Mis. No. 25—79.)

Science and Art Department, London, S.W.,
6 January 1879.

Sir,

I AM directed to acknowledge the receipt of Mr. Treherne's letter of the 31st ultimo, and, in compliance with the request contained therein, to transmit herewith a copy of the Department's letter to the Treasury of the 1st August 1878, asking for sanction to certain excesses in the Vote for this Department for the year 1877-78.

I. 1

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House, W.C.

I am, &c.
(signed) *Norman MacLeod.*

(I. 1.)

EXTRACT from Science and Art Letter to the Treasury, 1st August, 1878.

THE Excess on Sub-head G. of 210 *l.* was caused by the action of the Treasury in 1876-77 in deciding that the personal Grants to the scientific gentlemen recommended by the Royal Society could not be paid in advance, and therefore a sum of 1,829 *l.* 18 *s.* 6 *d.* out of the 4,000 *l.* voted for this Service, was lost to the Society. The recommendations for the year 1877-78 amounted to 4,000 *l.* exactly. Of this sum 2,400 *l.* was for non-personal grants which, added to the personal grants recommended in 1876-77, and paid during 1877-78, brought the expenditure up to 4,210 *l.*

(J.)

(13,129—77.)

Treasury Chambers, 11 August 1877.

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of Mr. MacLeod's letter of the 7th instant, forwarding a copy of a Minute framed by the Lords of the Committee of Council on Education, with a view to give effect to paragraph 9 of your Lordship's letter to the Royal Dublin Society of the 8th February 1876, wherein it was promised that "the Art School would be made a special metropolitan school, the Royal Dublin Society being relieved of their management of and contributions to it."

I am to state that my Lords approve of that Minute, the salaries and fees under which will be as follows:—

	Fixed Salary.	Fees.
Head Master, giving his whole time	200 <i>l.</i> , rising by 10 <i>l.</i> a year to 250 <i>l.</i>	30 per cent.
Principal Mistress, 22 hours weekly	100 <i>l.</i> - - - - -	5 per cent. ; to be increased if required to give more time to school.
Second Master - - - - -	50 <i>l.</i> , rising by 10 <i>l.</i> a year to 100 <i>l.</i>	20 per cent.
Assistant Mistress, three evenings a week.	- - - - -	5 per cent. ; to be increased if required to give more time.
Four Art Pupils, teachers or students.	157 <i>l.</i> - - - - -	—

One clerk attendant at 1 *l.* 10 *s.* per week ; thirty lectures at 3 *l.* 3 *s.* each, 94 *l.* 10 *s.*

My Lords agree that such payments as may become due under the Minute in question before the Estimates for the next year are taken, may be made out of savings on the Votes for the Science and Art Department.

£. 800.

The above distribution of fees to remain in force until they amount to 800 *l.* ; when they exceed that sum the excess to be paid into the Treasury, or the scale revised to provide for additional teachers.

My Lords will take the necessary steps to communicate with the Office of Works in Ireland on the subject of the accommodation in the School of Art, and the execution of such works of alteration, cleaning, &c., as may be immediately necessary for opening the School for the next session, commencing 1st October next.

The Viscount Sandon, M.P.,
&c. &c. &c.

I am, &c.
(signed) *W. H. Smith.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued*

(K.)

(6409—78.)

Sir,
I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, copy of a letter which my Lords have caused to be addressed to the Science and Art Department on the subject of the realisation of the sums still outstanding to the credit of A. L. Simkins, formerly accountant of that Department.

Treasury Chambers, 3 May 1878.

K. 1.

The Comptroller and Auditor General.

I am, &c.
(signed) R. R. W. Lingen.

(K. 1.)

(6409—78.)

Sir,
I AM directed by the Lords Commissioners of Her Majesty's Treasury to request you to inform the Committee of Council on Education, with reference to your letter of 17th January last, that they are of opinion that steps may now be taken to realise the sums still outstanding to the credit of A. L. Simkins, formerly accountant to the Science and Art Department; and I am to convey to you their Lordships authority for so doing.

Treasury Chambers, 2 May 1878.

Their Lordships of the Committee are aware that my Lords have been unwilling to take any steps which might be misinterpreted as implying condonation of Simkins's frauds, and with that view they have advisedly left his account unadjusted, so far as the realisation of existing assets are concerned.

It appears to them, however, that a date must be fixed for adjustment, and that sufficient time has now been allowed to elapse in order to mark their intentions in the matter; but they would wish it to be understood that the permission which they now give in no sense implies condonation, and that they will without fail institute proceedings against Simkins, should means of capturing him ever occur.

N. MacLeod, Esq.,
Science and Art Department.

I am, &c.
(signed) R. R. W. Lingen.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 3.

BRITISH MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BRITISH MUSEUM, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	56,773 - -	56,578 17 3	194 2 9	—
B.—Police - - - - -	1,788 - -	1,842 6 1	- - -	54 6 1
C.—Stationery - - - - -	250 - -	249 19 5	- - 7	—
D.—Purchases and Acquisitions - - - - -	25,355 - -	24,276 8 1	1,078 11 11	—
E.—Bookbinding, Preparing, &c. - - - - -	11,540 - -	11,358 3 8	186 16 4	—
F.—Printing Catalogues, &c. - - - - -	4,825 - -	4,417 13 10	407 6 2	—
G.—Warming, Ventilating, and Fire-extinguishing Apparatus - - - - -	702 - -	701 2 10	- 17 2	—
H.—Furniture and Fittings - - - - -	8,123 - -	8,119 18 5	3 1 7	—
I.—Incidental Expenses - - - - -	1,534 - -	1,396 13 3	137 6 9	—
	110,890 - -	108,936 2 10	2,008 3 3	54 6 1
Deduct Credit in aid of the Vote, viz.:—				
Dividends on 80,000 l. Reduced 3 per Cent. Annuities, directed by 26 Geo. 2, c. 22, s. 48, to be applied in aid of the Salaries and Expenses of the British Museum - - -	900 - -	900 - -	—	—
£.	109,990 - -	108,036 2 10	2,008 3 3	54 6 1
Deduct Deficit - - - - -			54 6 1	
Net Surplus to be surrendered - - - £.			1,953 17 2	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			520 - -	
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -			683 10 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings were effected on this Sub-Head, first, by the sum granted for the “Remuneration of persons not on the Museum Establishment” not having been all expended, and, second, by the circumstances that vacancies on the Museum Establishment, occurring from time to time, are not immediately filled up, and that the persons appointed to such vacancies receive the minimum instead of the maximum or intermediate rate of the scale of pay. In the year 1877, no new appointments were made by the Principal Trustees to the rank of Assistant pending the settlement of the re-organisation of the Establishment by the Trustees and the Lords Commissioners of Her Majesty’s Treasury. The savings effected were largely absorbed by improved salaries granted by the Treasury Letter of the 10th December 1877, from the 21st March preceding, to certain of the officers and the assistants (*See* Parliamentary Paper, No. 334, Session 1878, pages 22, 23). A total sum of 136 l. 5 s. (on account of a total estimated expenditure of 750 l.) was paid to certain of the assistants in the Department of Manuscripts, beyond their official salaries, for preparing in their non-official time, slips for an Index to the Charters and Rolls. This expenditure was sanctioned by Treasury Letter of the 26th March 1877.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 3.—BRITISH MUSEUM—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

B.—Excess caused by payments made for the employment of extra police, and for the travelling and subsistence charges of a detective police officer sent to Brussels in connection with the robbery of objects from the Assyrian Gallery (Excess sanctioned by the Treasury Letter of 11th March and 11th May 1878).

C.—Variation only portion of a shilling.

D.—Saving results from the amount granted for excavations in Assyria not having been from various causes all expended.

E, F, G, H, I.—Variations between estimated and actual Expenditure.

EXTRA RECEIPTS.—Variation between the amount estimated and the amount realised in 1877–78, as Exchequer Extra Receipts due to the sale of publications. Duplicate coins sold realised 59 *l.* 7 *s.* 10 *d.* instead of 100 *l.* as estimated.

Memorandum.—The amount unexpended of the Grant for the British Museum for 1876–77, viz., 3,799 *l.* 16 *s.* 3 *d.*, was adjusted by a corresponding amount being retained in the Exchequer from the British Museum Grant for 1877–78.

British Museum, }
7 October 1878. }

J. Winter Jones,
Principal Librarian and Secretary,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure over the Grant under Sub-Head B. Excess.
2. In transmitting his account of the appropriation of the Grant, the Accounting Officer states that no communication has been received from any one of the Accounting Departments of payments by way of extra remuneration to persons on the Museum Establishment in the year ended 31st March 1878, as directed in the Treasury Circular of 31st October 1877. Extra Payments.
It appears, however, from the vouchers furnished that the following payments have been made to officers of the Museum from other Parliamentary Votes in addition to those referred to in the note on Sub-Head A.:—
 - (1.) To a Second Class Assistant in the Minerological Department from the Vote for Science and Art, 47 *l.* 16 *s.*
 - (2.) To a First Class Assistant in the Geological Department from the Vote for Science and Art (Scientific Research), 100 *l.*
 - (3.) To a First Class Assistant in the Printed Book Department for translating addresses of foreign letters, from the Post Office Vote, an annual allowance of 50 *l.*, and 57 *l.* 5 *s.* 6 *d.* for sundry translations paid by the folio.
3. From the Vote for the British Museum, the following sums are paid to officers of other Departments:— Payments to other Departments.
 - To a Clerk in the Office of Works as Clerk of the Works at the British Museum, 13 *l.* 12 *s.*
 - To Her Britannic Majesty's Consul in Asia Minor (Mr. Rassam) whilst engaged in excavations at Mossul, 20 *l.* per month.
4. The following Expenditure for warming, ventilating, furniture, &c., in addition to the amount provided under Class I., Vote 9, appears charged against the British Museum Vote for 1877–78, such charges being usually defrayed out of the former Vote:— Payments charged to wrong Vote.

	£.	s.	d.
G.—Warming, Ventilating, and Fire-extinguishing Apparatus	701	2	10
H.—Furniture and Fittings - - - - -	8,119	18	5
5. The Net Surplus to be surrendered is, as shown by the Account, 1,953 *l.* 17 *s.* 2 *d.* Net Surplus.

	£.	s.	d.
Grant - - - - -	109,990	-	-
Expenditure - - - - -	108,036	2	10
Net Surplus - - - - -	£. 1,953	17	2

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 4.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	3,288 - -	2,732 3 5	555 16 7	—
B.—Travelling - - - - -	150 - -	1 18 1	148 1 11	—
C.—Agency - - - - -	150 - -	- -	150 - -	—
D.—Police - - - - -	2,388 - -	2,388 7 8	- -	- 7 8
E.—Incidental Expenses - - - - -	1,000 - -	593 19 3	406 - 9	—
Purchase of Pictures (Supplementary) - -	350 - -	350 - -	—	—
£.	7,326 - -	6,066 8 5	1,259 19 3	- 7 8
Deduct Deficit - - - - -			- 7 8	
Net Surplus to be surrendered - - - £.			1,259 11 7	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			200 - -	
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -			437 17 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—No salary payable to Keeper between 15th December 1877 (date of Mr. Wornum's death) and 18th February (date of Mr. Eastlake's appointment). Orders for payment of Director and Keeper's salaries due 31st March, not paid until April.

B.—No continental journey made by the Director.

C.—No agency required.

E.—Difference nominal.

F.—Less work required in picture-frame making and restoration of pictures.

EXCHEQUER EXTRA RECEIPTS.

The sale of Catalogues at the Gallery was much in excess of the amount anticipated by the late Keeper.

A Grant has been taken for 97 l. 10 s. 6 d., the Deficit shown on the Account of the Vote "National Gallery," for the year ended 31st March 1877.

6 September 1878.

Charles L. Eastlake,
Keeper and Secretary, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
R. J. Williams.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 4.

NATIONAL GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been Excess of Expenditure over the Grant under Sub-Head E. Excess.
2. "Purchase of Pictures." This was a Supplementary Vote taken for the purchase of a picture by Girolamo Saroldo. Additional Sub-Head.
3. The Net Surplus to be surrendered is, as shown by the Account, 1,259 *l.* 11 *s.* 7 *d.* Net Surplus.

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	7,326	-	-
Expenditure	-	-	-	-	-	-	-	-	-	6,066	8	5
Net Surplus										£. 1,259	11	7

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 5.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL PORTRAIT GALLERY, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
OFFICE :				
A.—Salaries and Wages - - - - -	866 - -	857 8 -	8 12 -	—
B.—Travelling - - - - -	24 - -	21 9 6	2 10 6	—
C.—Incidental Expenses - - - - -	10 - -	7 18 -	2 2 -	—
GALLERY :				
D.—Purchase of Pictures and Sculpture - -	750 - -	757 16 -	- - -	7 16 -
E.—Police - - - - -	100 - -	103 16 -	- - -	3 16 -
F.—Incidental Expenses (Picture Cleaning, Framing, Glazing, Hanging, and Tablet Writing) -	250 - -	247 2 10	2 17 2	—
£.	2,000 - -	1,995 10 4	16 1 8	11 12 -
Deduct Deficit - - - - -			11 12 -	
Net Surplus to be surrendered - - £.			4 9 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The expenditure during the year on account of Writing and Copying was less than had been anticipated.
 B.—A casual variation between Expenditure and Grant.
 C.—Same as B.
 D.—Same as B.
 E.—Same as B.
 F.—Same as B.

The Surplus of 4*l.* 5*s.* 5*d.*, shown on the Account of the Vote "National Portrait Gallery," for the year ended 31st March 1877, has been surrendered.

19 November 1878.

George Scharf,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 5.

NATIONAL PORTRAIT GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure over the Grant on Sub-Heads D. and E. **Excess.**
2. The Net Surplus to be surrendered is, as shown by the Account, 4*l.* 9*s.* 8*d.* **Net Surplus.**

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	2,000	-	-
Expenditure	-	-	-	-	-	-	-	-	-	1,995	10	4
Net Surplus										£.	4	9 8

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 6.

LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION, in the Year ended 31st March 1878.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Royal Society - - - - -	1,000 - -	1,000 - -	—	—	—	—
B.—Meteorological Committee of Royal Society -	12,000 - -	12,000 - -	—	—	—	—
C.—Royal Geographical Society - - - - -	500 - -	500 - -	—	—	—	—
D.—Royal Society of Edinburgh - - - - -	300 - -	300 - -	—	—	—	—
E.—Royal Academy of Music - - - - -	500 - -	500 - -	—	—	—	—
F.—Irish Academy of Music - - - - -	250 - -	250 - -	—	—	—	—
G.—Scottish Meteorological Society - - - - -	1,000 - -	1,000 - -	—	—	—	—
£.	15,550 - -	15,550 - -	—	—	—	—

Memorandum.—These Societies have given the Treasury certificates, supported by Statements of Account, that the Grants-in-Aid have been properly expended. Moreover, in the case of the Meteorological Committee, detailed Accounts, supported by vouchers, have been furnished to the Exchequer and Audit Department.

R. E. Welby,
Accounting Officer.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Nature of Account. 1. THIS is a Grant-in-Aid, and, consequently, the Vote and Expenditure are equal.

	£.	s.	d.
Grant - - - - -	15,550	-	-
Expenditure - - - - -	15,550	-	-

Meteorological Society. 2. As heretofore, the Accounts and Vouchers of the Cash Account of the Royal Society for Meteorological purposes for the year 1877-78, have been examined in this Department, and a Statement of Receipt and Expenditure is submitted.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 6.—LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION—*continued.*

METEOROLOGICAL OFFICE.

ACCOUNT of RECEIPTS and PAYMENTS for the Year ended 31st March 1878.

R E C E I P T S.			P A Y M E N T S.		
	£.	s. d.		£.	s. d.
Balance from Year 1876-77 - - -	-	-	ADMINISTRATION:		
		645 19 6	Payment of Council - - - - -	749 19 10	
Parliamentary Vote - - - - -	-	12,000 - -	Secretary - - - - -	800 - -	
					1,549 19 10
Receipts from various Sources:			Special Researches and Experiments - - -	- - -	52 - 6
Sale of Instruments, &c. - - -	533	3 8	OFFICE EXPENSES:		
Subscriptions for D. W. Charts - - -	272	9 -	Salaries and Wages - - - - -	621 6 5	
Subscriptions for Hourly Observations	10	- -	Rent, Fuel, and Lighting - - - - -	571 14 8	
Subscriptions for Danish Synoptic Charts - - - - -	17	10 -	Incidental and Contingent Expenses - - -	362 12 5	1,555 13 6
Supply of Meteorological Information, &c. - - - - -	1,090	18 6	LAND METEOROLOGY:		
Sundry small items - - - - -	11	16 4	Observatories and other Stations - - -	2,289 10 11	
		1,935 17 6	Discussion and Reduction, &c. - - -	1,207 11 8	3,497 2 7
			WEATHER TELEGRAPHY:		
			Telegrams, Storm Warnings, and Reporters - - - - -	3,238 13 3	
			Inspectors - - - - -	101 16 8	
			Preparation, &c., of Weather Reports - - -	1,268 16 10	4,609 6 9
			OCEAN METEOROLOGY:		
			Supply of Instruments and other Expenses:		
			Royal Navy - - - - -	233 3 -	
			Mercantile Marine - - - - -	623 15 -	
			Reduction and Discussion, &c., of Observations - - - - -	1,159 14 2	
			Marine Superintendent - - - - -	400 - -	2,416 12 2
			Commissions executed for Colonial and Foreign Institutions, &c. - - - - -	- - -	301 18 8
					14,072 14 -
			Cash in hand - - - - -	161 6 7	
			Bank of England - - - - -	297 16 5	
			Advance to Valencia Observatory - - -	50 - -	509 3 -
	£.	14,581 17 -		£.	14,581 17 -

10 May 1878.

Henry J. S. Smith, }
Francis Galton, } Auditors.Robert H. Scott,
Secretary.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 7.

UNIVERSITY OF LONDON.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the UNIVERSITY of LONDON, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	2,792 — —	2,840 9 4	— — —	48 9 4
B.—Examiners	5,580 — —	5,441 18 —	88 4 —	—
C.—Exhibitions, &c.	1,778 — —	1,681 2 5	96 17 7	—
D.—Law Expenses	20 — —	— — —	20 — —	—
E.—Incidental Expenses	550 — —	697 9 6	— — —	147 9 6
£.	10,670 — —	10,660 17 3	205 1 7	195 18 10
Deduct Deficit — — —			195 18 10	
Net Surplus to be surrendered — — — £.			9 2 9	
			£. s. d.	
Estimated Amount of Extra Receipts payable to Exchequer — — —			4,500 — —	
Amount of Extra Receipts actually realised within the Year — — —			5,139 14 1	
Amount of Extra Receipts actually transferred to the Exchequer before 31st March 1878 — — —			£. 4,343 10 9	
In hands of Paymaster General* on 31st March 1878 — — —			796 3 4	
			5,139 14 1	

As the foregoing Receipts exhibit a slight advance on those of last year, it has been deemed safe, in the Estimate for 1878-79, to raise the estimated amount to 5,000 l.

* On its way to the Exchequer, and paid over on 4th April. The order for transfer was given on 28th March.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The bulk of this Deficiency (33 l. 6 s. 8 d.) is due to the extension of the system of monthly payments to the salary of the Clerk of Convocation, bringing within this year two months' salary not provided by the Estimate. Of the remainder, a part (12 l. 1 s.) is due to Extra Wages, and a part (4 l. 16 s.) to Extra Assistance in the Office. Against the Total Deficiency of 50 l. 3 s. 8 d. is to be set 1 l. 14 s. 4 d., added at Treasury to make even pounds; difference, 48 l. 9 s. 4 d.
- B.—Of the additions to the Salaries of Examiners introduced into the Estimate, some were actually first paid on the second, and others on the third, quarter-day of the year, giving a Saving of 142 l. 10 s., to which must be added 6 l. 5 s. due to a deceased Examiner, but not claimed. Against the Total Saving of 148 l. 15 s. must be set a Deficiency of 20 l. 11 s. under Contingent Examiners, and two Gratuities of 20 l. each to the Examiners in Experimental Philosophy (authorised by Treasury Letter, printed as Minute 40 of Minutes of Senate for 27th March 1878); Total Deficiency, 60 l. 11 s.; and 148 l. 15 s., less 60 l. 11 s. = 88 l. 4 s.
- C.—With the exception of about 8 l., due to a deceased Scholar, but not claimed, this Saving is due to the non-award of various Exhibitions, &c., in default of candidates of sufficient merit to deserve them.
- D.—No Law Expenses have been incurred during the year.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 7.—UNIVERSITY OF LONDON—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

E.—The Deficiencies are as follows :

	£.	s.	d.
Under Expenses of Scientific, &c., Examinations (due to the operation of the New Science Regulations)	78	8	5
Advertisements	-	14	6
Microscopes (special item)	2	10	-
Sundries (chiefly under "Expenses of Convocation," owing to special business)	66	3	11
	147	16	10
Saving under Library	-	7	4
£.	147	9	6

All the foregoing Deficiencies (except the first item under A.) are due to the continued extension of the operations of the University; and Treasury authority for meeting them out of the Savings under B., C., and D., is enclosed herewith.

EXPLANATION showing how the Saving on the Grant included in the Appropriation Account of the University of London, for the Year 1876-77 has been adjusted.

This Saving, amounting to 16*l.* 15*s.* 6*d.*, will be written off from the Exchequer Account of the Grant for 1878-79, as soon as it has been voted in full.

28 June 1878.

William B. Carpenter,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure under Sub-Heads A. and E.

Excess.

2. There being no note to this effect on the Account, I have to observe that, in addition to the sum of 30*l.* paid to him as Examiner at the London University, Mr. Thorold Rogers received payments amounting to 176*l.* 15*s.* out of Sub-Head B. of the Vote for the Civil Service Commission, 1877-78, for services rendered as an Assistant Examiner.

Additional Payment.

3. The Net Surplus is, as shown by the Account, 9*l.* 2*s.* 9*d.*

Net Surplus.

	£.	s.	d.
Grant	10,670	-	-
Expenditure	10,660	17	3
Net Surplus	£.	9	2 9

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 8.

DEEP SEA EXPLORING EXPEDITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DEEP SEA EXPLORING EXPEDITION, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,560 - -	1,427 15 -	132 5 -	—
B.—Piecework - - - - -	800 - -	276 7 3	523 12 9	—
C.—Plates - - - - -	1,200 - -	227 - -	973 - -	—
D.—Travelling Expenses - - - - -	240 - -	132 16 1	107 3 11	—
E.—Stores, &c. - - - - -	200 - -	328 10 3	- -	128 10 3
£.	4,000 - -	2,392 8 7	1,736 1 8	128 10 3
Deduct Deficit - - - - -			128 10 3	
Net Surplus to be surrendered - - £.			1,607 11 5	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			£. s. d.	
			Nil.	
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -			4 10 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus is owing partly to the absence, for a time, of the artist from his official duties, without salary, and partly to the fact that the wages of the servant were paid at a lower rate than had been estimated for.

B., C., and D.—Owing to unavoidable delay in arranging the details of the plan upon which the Results of the "Challenger" Expedition should be published, the progress made during the year in the preparation of the Report was not so great as had been anticipated. In consequence, the payment for professional assistance and for artistic work fell considerably short of the Estimate.

E.—This Deficiency was principally due to the fact, that certain claims which properly belonged to past years were only settled in the year 1877-78.

EXTRA RECEIPTS.—A sum of 4 l. 10 s. was brought to account during the year, being the amount realised by the sale of tobacco, when the Expedition returned.

The Surplus of 37 l. 5 s. 4 d., shown on the Account of the Vote "Deep Sea Exploring Expedition," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 8.

DEEP SEA EXPLORING EXPEDITION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head E., *Excess.*
Stores, &c.

2. Sub-Head E. Under this Sub-Head are included sums amounting to 43*l.* 4*s.* 2*d.*, *Sub-Head E.*
for which no vouchers have been produced. As, however, there is no reason to doubt
that the payments were actually made, the amount has been allowed as a charge against
the Vote, in accordance with the views expressed by the Lords Commissioners of Her
Majesty's Treasury, in Mr. Lingen's letter of 31st December 1878, addressed to Sir
C. Wyville Thomson, a copy of which is annexed.

3. The Net Surplus to be surrendered is, as shown by the Account, 1,607 *l.* 11 *s.* 5 *d.* *Net Surplus.*

	£.	s.	d.
Grant - - - - -	4,000	-	-
Expenditure - - - - -	2,392	8	7
Net Surplus - - -	£. 1,607	11	5

LETTER referred to in the foregoing REPORT.

(18,898—78).

Sir,

Treasury Chambers, 31 December 1878.

WITH reference to your further letter of the 21st ultimo, relating to your accounts for a period of eight months, ended the 31st December 1877, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that, on further consideration, My Lords have been pleased to give you credit for the following sums, for which you have been unable to produce proper vouchers, viz., 29*l.* 10*s.*, for expenses of yourself and F. Pearcey, in connection with the transfer of the collection from the "Challenger" at Chatham to Edinburgh, which formed the subject of your letter to the Admiralty, dated the 14th of December 1876; and 3*l.* 16*s.* 9*d.* for sundry small payments, which was disallowed by the letter from this Board, dated the 19th ultimo (18,542).

I am desired at the same time to state, that, although My Lords have decided to allow the expenditure in question, because they have no reason to doubt that such expenditure has been actually and properly incurred, they think it right to observe, that they will not be prepared to waive the ordinary rules of public accountancy so far as to adopt a similar course on any future occasion, should you fail to produce proper vouchers for any expenditure for which you may claim credit.

In accordance with this decision, I am desired to return to you herewith the cheque for 2*l.* 19*s.* 6*d.*, which was inclosed in your letter of the 16th instant.

Sir C. Wyville Thomson,
The University, Edinburgh.

I am, &c.
(signed) R. R. W. Lingen.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 9.

PARIS INTERNATIONAL EXHIBITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PARIS INTERNATIONAL EXHIBITION, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	6,500 - -	6,418 9 1	66 10 11	—
B.—Travelling Expenses - - - - -	750 - -	1,805 1 2	- -	1,055 1 2
E.—Construction and Renting of Offices and Quarters, with Furniture - - - - -	2,000 - -	3,590 15 4	- -	1,590 15 4
F.—Fine Arts - - - - -	1,000 - -	14 16 3	985 3 9	—
G.—Expenses of Machinery in Motion, and Labour	500 - -	4 1 8	495 18 4	—
H.—Carriage of Materials - - - - -	500 - -	- -	500 - -	—
K.—Incidental Expenses - - - - -	250 - -	515 18 10	- -	265 18 10
L.—Architectural Front of Building and Decorations, &c. - - - - -	1,000 - -	155 16 8	844 3 4	—
£.	12,500 - -	12,499 19 -	2,911 16 4	2,911 15 4
Deduct Deficit - - - - -			2,911 15 4	
Net Surplus to be surrendered - - - £.			- 1 -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Casual difference between Grant and Expenditure.
- B.—This deficiency is principally caused by the transfer of the greater part of the secretariat and engineering staff and assistants to Paris, where they came into receipt of subsistence allowances. The settlement of the (greatly increased) space allotted to the British Section involved additional superintendence, and thereby tended to swell the expenditure under this Sub-Head beyond what had been anticipated.
- E.—The expenditure under this Sub-Head necessarily increased in direct proportion to the extension of space allotted to the British Section. The total includes some special items, viz., 1,000*l.* to the contractor for extra sheds in the grounds, and a payment of 440*l.* on account of the boat-shed.
- F.—The bulk of the expenditure under this Sub-Head, consisting of the transfer of collections to Paris, did not come in course of payment during the financial year.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 9.—PARIS INTERNATIONAL EXHIBITION—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

G., H. and L.—The expenditure under these Sub-Heads will not be brought to account until the completion of certain contracts in the current financial year.

K.—This Sub-Head was under-estimated. The deficiency is due, not to any large sums which admit of description separately, but to an increase in general expenditure, the result of the extension of the area of the British Section.

The Surplus of 1 l. 7 s. 1 d., shown on the Account of the Vote "Paris International Exhibition," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Excess Sub-Heads:—

B.—Travelling Expenses.

E.—Construction and Renting of Offices and Quarters with Furniture.

K.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 1 s.

Net Surplus.

	£.	s.	d.
Grant - - - - -	12,500	-	-
Expenditure - - - - -	12,499	19	-
Net Surplus - - - - -	£.	1	-

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 9 A.

ARCTIC EXPEDITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ARCTIC EXPEDITION, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Preparation of Naturalists' Report - - -	300 - -	282 17 8	67 2 9	—
B.—Lodging Allowances, &c. - - - -	15 - -	14 12 -	- 8 -	—
C.—Stores - - - - -	- -	15 - -	- -	15 - -
£.	315 - -	262 9 3	67 10 9	15 - -
Deduct Deficit - - - - -			15 - -	
Net Surplus to be surrendered - - - £.			52 10 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The Expenses incidental to the preparation of the Report fell short of the Estimate.
- B.—The Estimate was rounded.
- C.—This new Sub-Head was opened for an amount paid to one of the Scientific Staff for Stores and Implements. The Claim was left over from the Account of the Vote for 1876–7.

The Surplus of 73*l.* shown on the Account of the Vote “Arctic Expedition,” for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Additional Sub-Head. 1. SUB-HEAD C. This is a new Sub-Head introduced since the Estimates were framed.
- Net Surplus. 2. The Net Surplus to be surrendered is, as shown by the Account, 52*l.* 10*s.* 9*d.*

	£. s. d.
Grant - - - - -	315 - -
Expenditure - - - - -	262 9 3
Net Surplus - - - £.	52 10 9

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 10.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
INSPECTION :				
A.—Salaries - - - - -	15,499 - -	15,162 17 2	336 2 10	—
B.—Travelling Allowances - - - - -	7,814 - -	6,822 11 1	991 8 11	—
ELEMENTARY SCHOOLS :				
C.—Annual Grants - - - - -	291,369 - -	310,568 18 1	- - -	19,199 18 1
D.—Grants to School Boards - - - - -	2,000 - -	3,327 5 8	- - -	1,327 5 8
E.—Pensions - - - - -	400 - -	295 7 5	104 12 7	—
F.—Building and Furnishing School Premises - - - - -	145,000 - -	124,767 16 3	20,232 3 9	—
TRAINING COLLEGES :				
G.—Annual Grants - - - - -	26,700 - -	27,498 1 8	- - -	798 1 8
	£. 488,782 - -	488,442 17 4	21,664 8 1	21,325 5 5
Deduct Deficit - - - - -			21,325 5 5	
Net Surplus to be surrendered - - £.			339 2 8	

£. s. d.

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - 12 13 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is due to the resignation of an Inspector's assistant, whose successor received the lower rate of salary allowed upon appointment, and to vacancies in the staff which were not filled up until towards the close of the year.

Note.—Five of Her Majesty's Inspectors of Schools received from the Science and Art Department 11 l. 11 s., and two assistants 5 l. 5 s., in sums varying from 2 l. 2 s. to 3 l. 3 s.

B.—This Saving was caused by an over-estimate of the probable number of guineas to be paid to Inspectors for each night spent away from home on official business, and of the average cost of travelling.

C.—The average number of children in attendance at the schools to which grants were paid increased at a more rapid rate than had been anticipated, and the grant earned by each child (16 s. 2 d.) exceeded the amount (15 s. 8 d.) at which it had been calculated.

D.—This Sub-Head of the Vote is one which, from the nature of the claims to be met by it, cannot possibly be very accurately estimated for. In the present instance the Excess was caused (1) by the claims of several school boards having been received and paid at an earlier date than usual, and the charges for two years brought to account in 1877-78, viz., in April 1877 and in March 1878; (2), by an under-estimate of the probable amount of the claims received.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 10.—PUBLIC EDUCATION, SCOTLAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

E.—This Saving was caused by the death of two pensioners, and by no “gratuities” having been paid.

F.—As the Department is dependent upon the promoters of schools as to the time at which the grants awarded may be claimed, it is almost impossible to form an accurate estimate of the sum which may be required to meet such claims in any given year. When the Estimates under notice were prepared the awards outstanding were 236,000 £., of which only *176,231 £. had been claimed by the end of 1877–78.

G.—This Excess is due to an increase in the salaries of the teachers in training colleges beyond the sum calculated upon, and to certain charges incurred by the managers under the terms of Article 102 of the Scotch Code, for which no provision was made in the Estimates, having been included in the expenditure upon which the grant was based.

* 51,464 £. from December to March 1877; 124,767 £. from April 1877 to March 1878.

EXCHEQUER EXTRA RECEIPTS.—Nil.

The Surplus of 1,490 £. 12 s. 9 d., shown on the Account of the Vote “Public Education, Scotland,” for the year ended 31st March 1877, has been surrendered.

Scotch Education Department, }
25 November 1878.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Certain remarks on
Vote 1 applicable to
this Vote.

1. THE observations contained in the paragraphs numbered 1, 2, 4, 9, 11, 12, 13, 14, and 15, of my Report on the Vote for Public Education, England and Wales, apply also to the Account of the Vote for Public Education, Scotland.

Sub-Head C.

2. Under Sub-Head C., Annual Grants for Day and Evening Schools, it was observed that teachers were employed as clerks or treasurers to school boards, but that information was not afforded as to the “special grounds” for their holding these appointments, which, according to Article 15*b* of the Scotch Code, would alone justify the Department in recognising teachers in these capacities. The Department, however, in the case brought before it, replied, “that it did not feel called upon to answer the question” as to these special grounds.

Infringement of
Article 70 of Code.

3. Article 70 (*f*) requiring agreements to be entered into with pupil teachers in the form prescribed in the second schedule to the Code, appears to have been frequently overlooked, but the Department has now suggested an arrangement which may be expected to ensure attention to the provisions of the Article in future.

Sub-Head F.

A. B.

4. Sub-Head F.—Building and Furnishing of School Premises.—A correspondence is annexed which has taken place on the subject of Article 16 (8) *c* (2), and the omission to insert in leases the provisions which that Article requires. It will be observed that the Article in question presents some legal difficulties, and that the Department considers the securities afforded by it are immaterial, in consequence of the operation of the Act of 1872.

5. Expenditure

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 10.—PUBLIC EDUCATION, SCOTLAND—*continued.*

5. Expenditure in Excess of the Estimate has been incurred under Sub-Heads C., D., *Excess,*
and G.

6. The Net Surplus to be surrendered is, as shown by the Account, 339 l. 2 s. 8 d. *Net Surplus.*

	£.	s.	d.
Grant - - - - -	488,782	-	-
Expenditure - - - - -	488,442	17	4
Net Surplus - - -	£. 339	2	8

EXTRA RECEIPTS, payable to EXCHEQUER.

7. There being no Estimate of Exchequer Extra Receipts, it should have been explained on the Account that the amount realised arose from the repayment of the cost of a teacher's training, and of a grant overpaid to a school. *Extra Receipts.*

CORRESPONDENCE referred to in the foregoing Report.

(A.)

(1679.)

Exchequer and Audit Department,
28 November 1878.

Sir,

It has been noticed in the examination of the Account of the expenditure of the Vote for Public Education, Scotland, 1877-78, that the provisions of Article 16 (8) c. (2) have not been complied with, with respect to leases of sites on which board schools have been built, towards the erection of which the Education Department has made building grants.

The Article referred to is as follows :—"Any power granted or reserved to lease or sell the site, or to terminate the lease and resume possession, shall be so conceived and expressed that it shall not be lawful to exercise the same without the written consent of the Secretary of State for the Home Department, and the possession of the site shall not be resumed without first repaying any grant which may have been paid in respect of the premises."

The Comptroller and Auditor General desires me to observe that, while refraining from the expression of any opinion as to whether the omission to insert in the leases the provisions required by Article 16 (8) c. (2) would in any way imperil the building grants, should school boards pervert the schools to other uses than those stipulated in the leases, he would be glad to be favoured with an explanation of the reasons which may have influenced the Education Department in deeming it undesirable to adhere to the conditions of Article 16 (8) c. (2) of the Code of Regulations.

Sir F. R. Sandford, C.B.

I have, &c.
(signed) *H. Treherne.*

(B)

(29,046—78.)

Scotch Education Department,
27 December 1878.

Sir,

I HAVE the honour to acknowledge the receipt of your letter of the 28th ultimo (No. 1679).

The Article in question was shown, in the case of a site granted by the proprietor of an entailed estate, to be irreconcilable with the provisions of the 3 & 4 Vict. c. 48, inasmuch as though the superior might bind himself, he could not bind his successors not to avail themselves of the power of procuring a forfeiture in the Sheriff's Court under that Act. This affected a large proportion of school sites in Scotland.

In other cases, and generally, it is held that the 36th Section of the Education (Scotland) Act of 1872 (35 & 36 Vict. c. 62), has transferred from the Home Secretary to this Department (since the expiry of the Board of Education) the duty of dealing with such matters; while it has also vested in the Department the power of compelling school boards to maintain a sufficient supply of efficient schools for their respective districts; e.g., if a school were forfeited through the laches of a school board (and since 1872 building grants, which will shortly cease, have been made only to school boards), the board can be compelled by the Courts to erect another school in its place, or may be driven to remove the causes of impending forfeiture by this Department withholding annual grants under the Code.

Their Lordships having these statutory powers of keeping up the school supply of each district, and deeming it immaterial whether that supply is furnished by School A., erected with a building grant, or School B., which they have the power of requiring to be provided without such aid, have thought it unnecessary to adhere to the conditions of Article 16 (8) c. (2) of the Code; more especially as while its legal effect is very doubtful, the endeavour to insist upon it was causing serious delay in completing the school supply of several districts.

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House, W.C.

I have, &c.
(signed) *F. R. Sandford.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 11.

BOARD OF EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOARD of EDUCATION, SCOTLAND, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—Salaries - - - - -	4,567 - -	4,398 19 11	168 - 1			—		
B.—Travelling Expenses - - - - -	325 - -	241 7 7	83 12 5			—		
C.—Incidental Expenses - - - - -	20 - -	9 18 8	10 1 4			—		
D.—Local Inquiries (Act 35 & 36 Vict. c. 62, ss. 28 & 34)	490 - -	34 17 -	455 3 -			—		
	£. 5,402 - -	4,685 3 2				—		
Surplus to be surrendered - - - £.			716 16 10					

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is due (1), to one of the junior clerkships having been vacant in the early part of the year; (2), to the copying work having been less than estimated for; (3), to the Board not having been called upon to consult counsel.

B.—Fewer questions required to be settled by a personal visit of a member of the Board than in previous years.

C.—Over-estimated.

D.—Over-estimate of the number of cases in which special officers would be required to visit the locality and hold inquiries.

The Surplus of 406 *l.* 18 *s.* 5 *d.*, shown on the Account of the Vote "Board of Education, Scotland," for the year ended 31st March 1877, has been surrendered.

Scotch Education Department, Whitehall, S.W.,
25 November 1878.

F. R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
R. J. Williams.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 11.

BOARD OF EDUCATION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 716*l.* 16*s.* 10*d.*

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	5,402	-	-
Expenditure	-	-	-	-	-	-	-	-	-	4,685	3	2
Surplus										£.	716	16 10

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 12.

UNIVERSITIES, &c., IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for UNIVERSITIES, &c., in SCOTLAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—St. Andrew's University - - - - -	2,105 - -	2,095 2 7	9 17 5	—
B.—Aberdeen University - - - - -	3,811 - -	3,814 5 11	- - -	3 5 11
C.—Glasgow University - - - - -	3,465 - -	3,454 13 8	10 6 4	—
D.—Edinburgh University - - - - -	6,604 - -	6,529 18 8	74 1 4	—
E.—Edinburgh Observatory - - - - -	829 - -	812 1 4	16 18 8	—
F.—Edinburgh Botanic Garden - - - - -	1,750 - -	1,750 4 5	- - -	- 4 5
£.	18,564 - -	18,456 6 7	111 3 9	3 10 4
Deduct Deficit - - - - -			3 10 4	
Net Surplus to be surrendered - - - £.			107 13 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., C., D.—These Savings arose on Salaries of Offices during short vacancies. The Professor of Medical Jurisprudence in the University of Edinburgh received 25*l.* as Visiting Physician at the General Prison, Perth, for part of the year 1877–78, from the Vote for Prisons, Scotland, Class III., No. 21, Sub-head A.

B.—This Excess was occasioned by a payment in 1877–78 applicable to 1876–77.

E.—As respects the allowance for the service of the Time Gun in Edinburgh Castle, the charges within the year were less than the authorised amount.

F.—This Excess was occasioned by the payments during 1877–78 having exceeded the allowance for the Botanic Garden to the extent of 4*s.* 5*d.* The corresponding payments for 1875–76 and 1876–77 were 3*l.* 1*s.* 8*d.* less than the voted allowance.

The Surplus of 190*l.* 14*s.* 10*d.*, shown on the Account of the Vote “Universities, &c., in Scotland,” for the year ended 31st March 1877, has been surrendered.

Exchequer Chambers, Edinburgh,
20 November 1878.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 12.

UNIVERSITIES, &c., IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Estimate under the following Sub-Heads, Excess.
viz. :—

B.—Aberdeen University.

F.—Edinburgh Botanic Garden.

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to Net Surplus.
107*l.* 13*s.* 5*d.*, which will have to be surrendered to the Exchequer.

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	18,564	-	-
Expenditure	-	-	-	-	-	-	-	-	-	18,456	6	7
Net Surplus										£.	107	13 5

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 13.

NATIONAL GALLERY, &c., SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "NATIONAL GALLERY, &c., SCOTLAND," in the Year ended 31st March 1878.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Annuity under Treaty of Union, and Grant-in-Aid of the Torrie Collection - - - - - }	2,100 - -	2,100 - -	-	-

EXPLANATION of the Cause of Variation between Expenditure and Grant.

No variation. The Grant (2,000*l.* of which is derived from the Treaty of Union) is practically a Grant-in-Aid of the funds of the Board of Manufactures, which are applied in maintaining in Edinburgh the Government Establishments of the Royal Institution, the National Gallery of Scotland, the School of Art, and the Museum of Antiquities.

Board of Manufactures, Edinburgh, }
7 November 1878.

B. F. Primrose,
Accounting Officer.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No observation arises on this Account.

	£.	s.	d.
Grant - - - - -	2,100	-	-
Expenditure - - - - -	2,100	-	-

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 14.

PUBLIC EDUCATION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.				
A.—OFFICE IN DUBLIN:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries and Wages - - - - -	22,276 - -	21,913 14 5	362 5 7	—
2. Travelling Expenses - - - - -	400 - -	351 12 4	48 7 8	—
3. Legal - ditto - - - - -	100 - -	163 1 9	- - -	63 1 9
4. Police - - - - -	104 - -	104 - -	—	—
5. Rent - - - - -	116 - -	115 7 6	- 12 6	—
6. Incidental Expenses - - - - -	250 - -	198 11 4	51 8 8	—
B.—INSPECTION:				
1. Salaries - - - - -	28,549 - -	26,903 16 7	1,645 3 5	—
2. Travelling and Personal Allowance - -	8,270 - -	8,868 7 -	- - -	598 7 -
C.—NORMAL ESTABLISHMENT:				
1. Salaries - - - - -	1,805 - -	2,116 10 1	- - -	311 10 1
2. Male Teachers, Training Department -	2,760 - -	2,827 1 3	- - -	67 1 3
3. Female Teachers - ditto - - - - -	2,653 - -	2,492 14 5	160 5 7	—
4. Books, Apparatus, &c. - - - - -	100 - -	9 - 9	90 19 3	—
D.—MODEL SCHOOLS:				
1. Central Model School Department - -	4,394 - -	4,204 2 10	189 17 2	—
2. West Dublin Model School - - - - -	1,258 - -	1,146 3 9	111 16 3	—
3. Glasnevin Model School - - - - -	289 - -	285 18 2	3 1 10	—
4. Inchicore Railway Model School - -	575 - -	574 19 9	- - 3	—
5. District Model Schools - - - - -	22,072 - -	20,735 9 2	1,336 10 10	—
6. Minor - ditto - - - - -	5,720 - -	5,458 8 5	261 11 7	—
7. Retiring Gratuities - - - - -	1,500 - -	1,070 13 2	429 6 10	—
E.—NATIONAL SCHOOLS, &c.:				
1. Principal and Assistant Teachers - -	437,000 - -	433,657 11 8	3,342 8 4	—
2. Workmistresses - - - - -	3,400 - -	2,930 14 1	469 5 11	—
3. Good Service Salaries - - - - -	5,000 - -	5,105 7 5	- - -	105 7 5
4. Monitors - - - - -	45,000 - -	35,872 4 3	9,127 15 9	—
5. Training Monitors, &c. - - - - -	6,000 - -	5,778 14 1	221 5 11	—
6. Travelling Expenses, Examinations -	1,200 - -	951 - 1	248 19 11	—
7. Organising Teachers - - - - -	900 - -	859 10 2	40 9 10	—
8. Retiring Gratuities - - - - -	6,000 - -	5,938 9 7	61 10 5	—
9. Navigation Teachers - - - - -	130 - -	130 - -	—	—
10. Incidental Expenses - - - - -	50 - -	8 - 8	41 19 4	—
F.—AGRICULTURAL ESTABLISHMENTS:				
1. General Superintendence and Inspection -	875 - -	900 2 9	- - -	34 2 9
2. Albert Training Department - - - - -	3,390 - -	2,544 8 5	845 11 7	—
3. Albert Model Farms and Garden - - -				
4. Agricultural Schools - - - - -				
Carried forward - - - £.	612,136 - -	594,224 15 10	19,090 14 5	1,179 10 3

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 14.—PUBLIC EDUCATION, IRELAND—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	612,136 - -	594,224 15 10	19,090 14 5	1,179 10 3
G.—BOOKS AND APPARATUS DEPARTMENT:				
1. Wages - - - - -	600 - -	601 13 6	- - -	1 13 6
2. Books, Apparatus, &c. - - - - -	32,000 - -	31,980 16 2	19 3 10	- - -
H.—TEACHERS' RESIDENCES - - - - -	500 - -	- - -	500 - -	- - -
Poundage on Post Office Orders, for pay- ment of Salaries, &c. of Teachers - - -	- - -	2,691 8 1	- - -	2,691 8 1
£	645,236 - -	629,498 13 7	19,609 18 3	3,872 11 10
Deduct Deficit - - - - -	- - -	- - -	3,872 11 10	- - -
Net Surplus to be surrendered - - - - -	- - -	£.	15,737 6 5	- - -
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	- - -	- - -	£.	s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -	- - -	- - -	29,870 - -	- - -
	- - -	- - -	31,877 14 2	- - -

SPECIAL NOTES to APPROPRIATION ACCOUNT of YEAR 1877-78.

The following Amounts in addition were received in 1877-78 by Officers of the Board from other Departments for Services rendered to the latter.

Service for which Received.		Amount.	Amount.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.
Notes to Schedule A.	One Chief of Inspection received from Department of Science and Art, South Kensington, for superintending Examinations for the Department - - -	- - -	11 11 -	- - -
	One First Class Clerk received from Civil Service Commissioners for superintending Examinations of Candidates for Civil Service - - - - -	- - -	3 3 -	14 14 -
	A.	7 7 -		
	B.	1 1 -		
	C.	6 6 -		
	D.	5 5 -		
	E.	3 3 -		
	F.	4 4 -		
	G.	4 4 -		
	H.	5 5 -		
	I.	1 1 -		
	J.	5 5 -		
	K.	5 5 -		
	L.	5 5 -		
	M.	3 3 -		
	N.	3 3 -		
	O.	5 5 -		
	P.	6 6 -		
	Q.	6 6 -		
Notes to Schedule B.	Two Head Inspectors, and 31 Inspectors of National Schools, received from the Department of Science and Art, South Kensington, for superintending Examinations for this Department - - -	- - -		
	R.	1 1 -		
	S.	2 2 -		
	T.	11 11 -		
	U.	4 4 -		
	V.	2 2 -		
	W.	18 13 -		
	X.	2 2 -		
	Y.	4 4 -		
	Z.	6 6 -		
	A1	16 16 -		
	B1	4 4 -		
	C1	3 3 -		
	D1	1 1 -		
	E1	4 4 -		
	F1	3 3 -		
	G1	2 2 -		
	Five District Inspectors received from the Civil Service Commissioners for superintending Examinations of Candidates for Civil Service - - - - -	- - -	159 12 -	- - -
	A.	8 8 -		
	B.	10 10 -		
	C.	10 10 -		
	D.	4 4 -		
	E.	4 4 -		
			37 16 -	
				197 8 -
				212 2 -
			TOTAL - - - £.	

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 14.—PUBLIC EDUCATION, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Schedule A. 1.—Administration, Salary, and Wages - - - - £. 362. 5. 7. Saving.

The Saving under this head was occasioned by the abolition of one of the First Class Clerkships from 1st February 1877, when the arrangements for reorganising the higher offices of the Establishment came into effect, one of the Clerks was depressed, and one died, leaving a vacancy that could not be filled up for an interval.

„ A. 2.—Travelling Expenses - - - - £. 48. 7. 8. Saving.

The contingent nature of the Sub-Head accounts for the Saving.

„ A. 3.—Legal Expenses - - - - £. 63. 1. 9. Excess.

Sanction for a contemplated Excess of 60*l.* was requested by letter from this Office, dated 13th February 1878, and was given by Treasury Letter, No. 2756, dated 16th February 1878. The Excess arose in connection with the sales of some of the Commissioners' farms.

„ A. 5.—Rent - - - - £. 0. 12. 6. Casual Saving.

„ A. 6.—Incidental Expenses - - - - £. 51. 8. 8. Saving.

The contingent nature of the Sub-Head accounts for this Saving; there was a slight Excess in previous year, the estimated amounts being the same for both years.

„ B. 1.—Salaries - - - - £. 1,645. 3. 5. Saving.

There were several cases of retirement in the Inspection Corps during the year, followed by temporary vacancies. The newly appointed Inspectors received the minimum salary according to scale, instead of the higher salaries of their predecessors, who resigned.

„ B. 2.—Travelling and Personal Allowance - - - - £. 598. 7. 0. Excess.

This Excess is owing to the increase in the work of inspection, to the necessity, in some cases, of removing Inspectors, temporarily, to other districts (on personal allowance), to carry on the work for the Inspectors of the districts, who had been taken ill, and to the appointment (Treasury Letter, 1951, dated 30th April 1877) of Inspectors' Assistants. Special sanction for this Excess was given by Treasury Letter, No. 2756, dated 16th February 1878.

„ C. 1.—Salaries - - - - £. 311. 10. 1. Excess.

The appointment of a Lecturer on Physical Science, a French Master, and four Assistants to the Professors, sanctioned by Treasury Letter, No. 1951, dated 30th April 1877, accounts for this Excess.

„ C. 2.—Male Training Establishment - - - - £. 67. 1. 3. Excess.

The Assistants to the Professors, whose appointment was sanctioned as above stated, received board and lodging, in addition to their salaries, under Treasury sanction. The cost of two of them is accounted for under this Sub-Head.

„ C. 3.—Female Training Establishment - - - - £. 160. 5. 7. Saving.
Over-estimated.

„ C. 4.—Books, Apparatus, &c. - - - - £. 90. 19. 3. Saving.
Over-estimated as regards the amount to be charged against this Sub-Head in 1877-78.

„ D. 1.—Central Model School Department - - - - £. 189. 17. 2. Saving.

Vacancies in the Staff not immediately filled up; amount for books, &c., over-estimated in regard to the charge against the Sub-Head in 1877-78.

„ D. 2.—West Dublin Model School - - - - £. 111. 16. 3. Saving.

The amounts earned in Results Fees were less than what was expected. There were vacancies in the Staff not immediately filled up, and the amounts for books and needlework materials were over-estimated, as regards the charges against this Sub-Head in 1877-78.

„ D. 3.—Glasnevin Model School - - - - £. 3. 1. 10. Casual Saving.

„ D. 4.—Inchicore Model School - - - - £. 0. 0. 3. Casual Saving.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 14.—PUBLIC EDUCATION, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

Schedule D. 5.—District Model School - - - - - £. 1,336. 10. 10. Saving.

Vacancies took place in the Staff that were not immediately filled up. There was a decrease in the amounts paid to special Teachers of Music and Drawing, owing to the operation of the Results Scheme, and the amounts for books, apparatus, &c., were over-estimated as regards the charges under this Sub-Head in 1877-78.

„ D. 6.—Minor Model Schools - - - - - £. 261. 11. 7. Saving.

Similar explanation to that given under Sub-Head D. 5.

„ D. 7.—Retiring Gratuities - - - - - £. 429. 6. 10. Saving.

A Retiring Gratuity had been recommended which, in the ordinary course, would be paid in 1877-78, but which it was found expedient to withhold, pending decisive evidence as to the permanent unfitness of the teacher to resume duty. This circumstance accounts for the Saving.

„ E. 1.—Principal and Assistant Teachers - - - - - £. 3,342. 8. 4. Saving.

In 242 Schools the Managers failed to fulfil the conditions relative to local aid that entitle to payment of a second moiety of the Annual Results Fees. In several cases also the Commissioners ordered the reduction of amounts of Results Fees earned by the Teachers, in consequence of defects in the School Accounts, or in School Organisation, &c. &c.

„ E. 2.—Workmistresses - - - - - £. 469. 5. 11. Saving.

The number of Workmistresses has been decreasing.

„ E. 3.—Good Service Salaries - - - - - £. 105. 7. 5. Excess.

The payments of this class of Annual Grant were made earlier in 1877-78 than in previous years, and hence, in some cases, two years' salaries were paid within the one financial year.

„ E. 4.—Monitors - - - - - £. 9,127. 15. 9. Saving.

The difficulty experienced in securing the services of suitable candidates willing to accept the office of monitor had not been fully surmounted in 1877-78. The difficulty is, however, gradually diminishing.

„ E. 5.—Training Monitors - - - - - £. 221. 5. 11. Saving.

The number of monitors examined was less than what had been anticipated.

„ E. 6.—Examination Travelling - - - - - £. 248. 19. 11. Saving.

The same cause operated in occasioning this Saving as that referred to under last two Sub-Heads.

„ E. 7.—Organising Teachers - - - - - £. 40. 9. 10. Saving.

This Saving was effected in the travelling and personal allowances of organisers; one of the staff was stationary during most part of the year.

„ E. 8.—Retiring Gratuities - - - - - £. 61. 10. 5. Saving.

This Saving is casual. The expenditure under this head is contingent on the number of old or infirm teachers, whom the Inspectors recommend to be removed from their schools on Retiring Gratuity. The number of cases varies considerably from year to year.

„ E. 9.—Navigation Teachers - - - - - Nil.

„ E. 10.—Incidental Expenses - - - - - £. 41. 19. 4. Saving.

The contingent nature of the Sub-Head accounts for the Saving.

„ F. 1.—General Superintendence - - - - - £ 34. 2. 9. Excess.

There was a very large amount of travelling during the year which raised the expenditure. The Agricultural Superintendent also received an increment of 10*l.*, granted by Treasury Letter, No. 1951-77, dated 30th April 1877.

„ F. 2.—Albert Training Establishment - - - - - }
 „ F. 3.—Albert Model Farm - - - - - } £. 845. 11. 7. Saving.
 „ F. 4.—Agricultural Schools - - - - - }

This Saving was partly owing to the circumstance that some of the receipts of 1876-77 were not brought to account until the beginning of 1877-78, and partly owing to the satisfactory operations of the Albert Model Farm, the receipts of which were considerably increased.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 14.—PUBLIC EDUCATION, IRELAND—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

Schedule G. 1.—Book and Apparatus Department; Wages	£. 1. 13. 6. Casual Excess.
„ G. 2.—Books, Apparatus, &c. - - - - -	£. 19. 3. 10. Casual Saving.
„ H.—Teachers' Residences - - - - -	£. 500. 0. 0. Saving.

The continued slowness of Managers to avail themselves of the advantages offered by the Teachers' Residences Act, 33 & 39 Vict. c. 82, occasioned this Total Saving. No claims for repayment of moieties of rent-charge on residences having been received during the year.

Poundage - - - - - £. 2,691. 8. 1. Excess.

There was no provision in the Estimates for the cost of money orders for payment of teachers' salaries, as the Treasury had been in expectation of a new and less expensive method of payment to supersede the use of Post Office money orders in making such payments; as, however, the time of the Treasury Officers of Accounts, who had the matter in hands, was too much occupied to admit of the introduction of the new method until the current financial year 1878-79, special sanction was given to the continued use of the Post Office money orders, per Treasury Letter, 3950-77, dated 9th March 1877.

N.B.—The several Excesses on the Estimate 1877-78, were sanctioned by Treasury Authority, No. 13,119-78, dated 12th August 1878.

EXTRA RECEIPTS.—The Excess in the amount of Exchequer Extra Receipts, realised and paid into Her Majesty's Exchequer, over the estimated amount, was owing to the increased demand for National School Books during the year, occasioned by the increase in the attendance of pupils, and the stimulus of the Results Scheme.

The Surplus of 30,516*l.* 17*s.* 1*d.*, shown on the Account of the Vote "Public Education, Ireland," for the year ended 31st March 1877, has been surrendered.

Office of National Education, Dublin, }
30 November 1878.

Wm. H. Newell,
pro Resident Commissioner of National Education,
and Accounting Officer.

J. C. Taylor,
Financial Assistant Secretary.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 14.

PUBLIC EDUCATION, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- Defalcation of a Teacher.** 1. IN the second paragraph of my Report on the Account of this Vote for 1876-7, a defalcation to the amount of 52*l.* 2*s.* was referred to, and the measures taken to recover the amount from the defaulter's sureties described.
- In the present Account 24*l.* 1*s.* 11*d.* has been recovered from one of the sureties, who, with the sanction of the Lords of Her Majesty's Treasury, has been relieved from further liability.
- Poundage.** 2. No Estimate was taken in the year 1877-8 for "Poundage," although a sum amounting to 2,691*l.* 8*s.* 1*d.* has been expended on this account. Under the direction of the Treasury, a scheme has been devised by which the customary payments through the local post offices will be continued as heretofore, whilst, at the same time, the use of the ordinary money orders, with the payment of the authorised poundage on money so remitted, is to cease.
- This scheme appears to have been completed at a later period than was anticipated, and it could not be carried into operation until April 1878.
- Charges for Rents.** 3. There are charges on this Vote for rents of offices, school buildings, and model farms. Rents for buildings for public purposes in Ireland are in most cases provided for out of the Vote for Public Buildings, Ireland, Class I.
- Excess.** 4. Expenditure in excess of the Estimate has been incurred under Sub-Heads A. 3, B. 2, C. 1, C. 2, E. 3, F. 1, and G. 1.
- No Surplus.** 5. The Net Surplus to be surrendered is, as shown by the Account, 15,737 *l.* 6*s.* 5*d.*

									£.	s.	d.
Grant	-	-	-	-	-	-	-	-	645,236	-	-
Expenditure	-	-	-	-	-	-	-	-	629,498	13	7
Net Surplus	-	-	-	-	-	-	-	-	£. 15,737	6	5

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 15.

THE COMMISSIONERS OF EDUCATION IN IRELAND (ENDOWED SCHOOLS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EDUCATION (ENDOWED SCHOOLS), IRELAND, in the Year ended 31st March 1878, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salary of Secretary - - - - -	450 - -	450 - -	—	—
B.—Travelling of Commissioner - - - - -	15 - -	15 - -	—	—
C.—Incidental Expenses - - - - -	175 - -	152 17 1	22 2 11	—
£.	640 - -	617 17 1		—
Surplus to be surrendered - - - £.			22 2 11	

Note.—The Secretary receives a Compensation Allowance of 62 l. per annum as late Commissioner of Bankruptcy in Dublin, under 6 Will. 4, c. 14.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—No variation.				£. s. d.
B.—No variation.				
C.—Difference between amount granted and that expended for Postage	- - - - -	2 2 11		
No Law Costs paid in year ended 31st March 1878	- - - - -	20 - -		
			22 2 11	
			£.	22 2 11

The Surplus of 31 l. 8 s. 10 d., shown on the Account of the Vote "The Commissioners of Education in Ireland (Endowed Schools)," for the year ended 31st March 1877, has been surrendered.

8, Clare-street, Dublin,
28 November 1878. }

Wm. Cotter Kyle, Secretary,
and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 22 l. 2 s. 11 d.

Grant - - - - -	£. s. d.
Expenditure - - - - -	640 - -
	617 17 1
Surplus - - -	£. 22 2 11

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 16.

NATIONAL GALLERY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY of IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	958 - -	969 7 -	- - -	11 7 -
B.—Purchase of Pictures - - - - -	1,000 - -	990 4 -	9 16 -	—
C.—Travelling Expenses - - - - -	150 - -	139 16 -	10 2 -	—
D.—Incidental Expenses - - - - -	281 - -	225 2 -	55 18 -	—
	£. 2,389 - -	2,324 11 -	75 16 -	11 7 -
Deduct Deficit - - - - -			11 7 -	
Net Surplus to be surrendered - - £.			64 9 -	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	40 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - -	53 10 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess was due to an under-estimate of the sum required for extra attendance and charing.

D.—The saving under this Sub-Head arose mainly from there having been little necessity for change in the Loan Collections during the year.

A Grant has been taken for 20 l. 17 s. 8 d., the Deficit shown on the Account of the Vote, "National Gallery of Ireland," for the year ended 31st March 1877.

28 November 1878.

Henry E. Doyle,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 16.

NATIONAL GALLERY OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE has been an Excess of Expenditure over the Grant under Sub-Head A. Excess.

2. Sub-Head B.—The annexed correspondence has taken place with reference to a system adopted by the Accounting Officer, with the apparent approval of the Treasury, of spreading the sums incurred for purchases over more than one year's Vote, without the cognisance of Parliament. Payments for purchases spread over more than one year.

I am unable to concur in the views held on this point by the Treasury, or to admit the applicability of the cases adduced in their support.

In the analogous cases of the Science and Art Department, the British Museum, the National Gallery, and the National Portrait Gallery, it has always been customary when funds are specially required to purchase works of art beyond the limits of the year's provision to present Supplementary Estimates, in which the whole amount requisite is shown. Similarly in the case of works carried on with voted monies, although the actual sums required are alone voted in each year, Parliament is informed of the entire cost of the work before any Vote on account is taken, and subsequently the amount estimated and the amount expended are shown in each year's Estimate.

If the system adopted by the National Gallery, Ireland, be recognised as applicable to the expenditure of public money generally, it seems to me that the consequence may be most serious by withdrawing from Parliamentary control the expenses of any particular service, and pledging Parliament in advance to provide funds to meet engagements incurred without its knowledge and sanction.

I may add that the National Gallery in 1870-71 required a Supplementary Vote for the purchase of the Peel Collection, and Parliament was accordingly informed of the whole cost of the collection, and 75,000 *l.* was granted, in addition to the ordinary Estimate, for the requirements of that year, which had, as usual, been fixed at 10,000 *l.*, the annual amount then expended on the purchase of pictures; and for seven and a half years no vote for the purchase of pictures has been inserted in annual Estimates.

3. The Net Surplus to be surrendered is, as shown by the Account, 64 *l.* 9 *s.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	2,389	-	-
Expenditure - - - - -	2,324	11	-
Net Surplus - - -	£.	64	9 -

EXTRA RECEIPTS, payable to EXCHEQUER.

4. The Accounting Officer having given no explanation of the difference between the sum estimated and that realised from this source, I communicated with him on the subject, and his reply will be found annexed. Extra Receipts.

E.

CORRESPONDENCE referred to in the foregoing REPORT.

(431.)

(A.)

Exchequer and Audit Department,
2 April 1878.

Sir,

I AM directed by the Comptroller and Auditor General to forward to you, for the information of the Lords Commissioners of Her Majesty's Treasury, copies of a correspondence which has taken place with the Accounting Officer of the National Gallery, Ireland, relative to a practice of dealing with the annual grants made to that institution.

The Comptroller and Auditor General is aware that this is a matter which will have to be brought before Parliament in his annual Report, and he would have especially called attention to it in that presented at the commencement of the present Session had he been in possession of the information which the facts now for the first time stated disclose. He, however, is unwilling to allow so great an interval to elapse and another financial year to open without bringing to the cognisance of their Lordships a practice which appears to him to result in an obvious evasion of the words and spirit of the Appropriation and Exchequer and Audit Departments Acts.

To the Secretary to the Treasury.

I have, &c.
(signed) H. Treherne.

A. 1, A. 2, A. 3.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 16.—NATIONAL GALLERY OF IRELAND—*continued.*

(A. 1.)

Exchequer and Audit Department,
1 January 1878.

COPIES of Queries Nos. 3 and 4, and Answers thereto, on the Account of the Governors and Guardians of the National Gallery, Ireland, in respect of Class IV., Vote 16, for the Year 1877-78.

Description of the Voucher.	Query or Observation.	Number of the Query.	Answer or Explanation of the Accounting Officer.
Sub-Head B.—Purchase of Pictures. June Voucher. H. Graves & Co., 105 l., on account of a picture by D. Roberts.	The Accounting Officer is requested to state where the balance of the amount due may be found charged, and also to state whether the picture has been received into the Gallery.	3	This is the first instalment of the price of the picture which will be completed by the payment of a similar sum this year. (signed) H. E. Doyle.
Same Sub-Head.—July - Messrs. Agnew - £. 300 Messrs. Christie - 500 "payments on account."	Similar remarks - - -	4	The payment to Messrs. Agnew is a first instalment; that to Messrs. Christie, Manson, and Woods is the concluding payment. The sums of 200 l. and 50 l. paid them last March was paid on account of the same picture. The last order, however, includes the sum of 5 l. paid towards the price of another picture. (signed) H. E. Doyle.

(A. 2.)

(200.)

Exchequer and Audit Department,
8 February 1878.

Sir,

WITH reference to your reply to Query, No. 4, on the account of the Grant for the National Gallery, Ireland, 1877-78, it appears from the certificates furnished that with regard to one or more pictures purchased during the financial year 1876-77, the sums paid *on account* of such pictures were charged against the Grant for that year. I am directed by the Comptroller and Auditor General to point out to you that it is contrary to the Exchequer and Audit Departments Act, and to the regulations governing Appropriation Accounts, for an Accounting Officer to take credit as final charges mere imposts or advances, and further that the Committee of Public Accounts have, in their Report of 16th May 1877, at page 14, Article 91, expressed a decided opinion that in cases like the present the Accounting Officer should show the total cost of any purchases made within the year, even though by so doing he should exceed the amount or increase the deficit on his Vote for that year. I am therefore to request that you will state, for the information of the Comptroller and Auditor General, by whose authority you anticipate your Vote for the purchase of pictures, and spread the payments over the Votes of two separate years, and also that you will furnish him with a statement showing the acquisitions of the years 1876-77 and 1877-78, and the amounts paid and charged for each picture in each year.

H. Doyle, Esq., National Gallery, Dublin.

I have, &c.
(signed) H. Treherne.

(A. 3.)

(431.)

National Gallery of Ireland,
22 March 1878.

Sir,

YOUR letter of the 8th ultimo, which I replied to informally on the 15th, and on the subject of which I had the honour of an interview with you on the 18th, has been under the consideration of the Board, and in answering it, I am directed to say that the arrangements for the purchase of pictures by which payments have been spread over one or more years, have been made with the vendors solely on the authority of the Board of Governors, and they are of opinion that any regulations, the enforcement of which would tend to fetter the liberty they have hitherto exercised in entering into such arrangements would in its working seriously impair the efficiency of this Department, and they trust some means may be found for continuing to them the exercise of the same liberty at their discretion.

The following are the particulars requested:

The acquisitions for the year 1876-77 were—

	£.	s.	d.
1. A Sea Piece, by Van de Velde - - - - -	735	-	-
2. A Portrait, by Vandyck - - - - -	193	-	-
3. Portrait Miniature, by Bone - - - - -	15	-	-
4. Portrait Water Colour, by Erskine Nicol - - - - -	5	-	-

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 16.—NATIONAL GALLERY OF IRELAND—*continued.*

At the end of the year there was a balance of 495 *l.* due to Messrs. Christie, Manson, and Woods on account of the Van de Velde, and also 32 *l.* 9 *s.* for a small picture by Maas, and two portraits previously purchased.

The following were the acquisitions for 1877-78—

	£.	s.	d.
1. The Temple of Poestum, by David Roberts, R.A. - - - -	210	-	-
2. Napoleon and Pope Pius VII, by Sir David Wilkie, R.A. - - -	2,000	-	-
3. A Landscape by Stotell Roberts - - - - -	15	15	-

The D. Roberts was purchased from Mr. Graves on an agreement to pay for it in two instalments of 100 guineas each.

The D. Wilkie upon an agreement with Messrs. Agnew, the payments to be spread over three years, at the convenience of the Board.

There will remain due at the end of the year 105 *l.* to Mr. Graves, and 1,700 *l.* to the Messrs. Agnew.

The Comptroller and Auditor General,
Somerset House.

I have, &c.
(signed) *Henry Doyle.*

(B.)

(734.)

Sir,

Treasury Chambers, 18 May 1878.

IN reply to your letter of the 2nd ultimo, respecting the administration of the Vote for the Purchase of Pictures in the National Gallery, Ireland, Class IV., Vote 16, Sub-Head D., 1877-78, I am directed by the Lords Commissioners of Her Majesty's Treasury to inquire whether your attention has been directed to the same point in the administration of the Votes for the Department of Science and Art, C. 3; British Museum, D.; National Gallery, London, F.; National Portrait Gallery, D.

The question is one which appears to my Lords to be by no means free from difficulty, if these peculiar Votes are to be administered so as always to answer the object of them, without ever being open to the objections which you have taken.

The Comptroller and Auditor General.

I am, &c.
(signed) *R. R. W. Lingen.*

(C.)

(734.)

Sir,

Exchequer and Audit Department,
6 June 1878.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 18th instant, inquiring whether his attention has been drawn to the question of extending the cost of purchase over more than one year in other Departments besides that of the National Gallery, Ireland, and, in reply, I am to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that it has always been the practice of this Office to adhere strictly to the terms of the Exchequer and Audit Departments Act, which forbids any advance *on account* being admitted as a final charge against the Vote.

As regards the special cases suggested in your letter, I am to refer you to the Appropriation Accounts of the Grants for those Departments, from which it will be apparent that in those cases where no application has been made to Parliament for a Supplementary Grant to meet charges unforeseen when the Estimates were originally prepared, the excess on the special Sub-Head has always been shown in the Appropriation Account, and where there were Savings on other Sub-Heads the assent of their Lordships to the Excess being defrayed from such Savings has always been insisted upon. In this case, therefore, as well as when there has been a deficiency on the whole Vote, Parliament has been kept informed of the actual amount expended during the year, and that no engagements have been incurred by the executive in anticipation of any Parliamentary Grant.

The Comptroller and Auditor General is unable to assent to the arguments put forward by the Accounting Officer of the National Gallery, Ireland, nor can he approve of any deviation from the clear intentions of the Act of Parliament in the case of any one Department.

The Secretary to the Treasury.

I have, &c.
(signed) *H. Treherne.*

(D.)

(9551-78.)

Sir,

Treasury Chambers, 8 July 1878.

WITH reference to your letter of the 6th ultimo, and previous correspondence relating to the practice of the National Gallery, Ireland, to extend the cost of purchases over more than one year, I am directed by the Lords Commissioners of Her Majesty's Treasury to observe that Parliament grants money for charges which come in course of payment during the year for which it is granted. If an article is bought and delivered upon the stipulation that payment shall be made in instalments, it appears to be rather difficult to maintain that the execution of such an agreement is an evasion of the provisions of the Appropriation and Exchequer and Audit Departments Acts.

O.12.

O O 4

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 16.—NATIONAL GALLERY OF IRELAND—*continued.*

The article having been delivered, there can be no doubt that the payments are actually due, and are final payments; and the condition of purchase being that payment shall be made on specified dates, it is clear that the payments made in accordance therewith must be charged against the Grants of the year in which those dates fall.

I am directed at the same time to enclose, for your information, a copy of a letter which my Lords have caused to be addressed to the Board of Governors of the National Gallery, Ireland.

D. 1.

The Comptroller and Auditor General.

I am, &c.
(signed) *William Law.*

(D. 1.)

(9551—78.)

My Lords and Gentlemen,

Treasury Chambers, 8 July 1878.

WITH reference to Mr. Doyle's letter of the 22nd of March last, addressed to the Comptroller and Auditor General, relating to the practice of your Department of extending the cost of purchases over more than one year, I am directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, copies of a letter which was addressed to this Board by the Comptroller and Auditor General on the 2nd of April last, and of a letter addressed to him by this Board this day.

A. D.

I am directed to inform you, however, that while my Lords recognise the possibility of cases occurring in which it may be desirable for you to acquire valuable works of art, the cost of which cannot be defrayed out of the sum available for that purpose in the financial year in which such works are offered for sale, they are of opinion that you should never incur any liability (when it can possibly be avoided) in excess of the sum voted by Parliament for the year, without first obtaining the sanction of this Board, and that, should it be an impossibility to take the previous pleasure of my Lords, the matter should be reported immediately afterwards.

The Governors of the National Gallery, Ireland.

I am, &c.
(signed) *William Law.*

(E.)

National Gallery of Ireland,
21 December 1878.

Sir,

I FIND some difficulty in replying to your letter of the 13th instant, calling my attention to the omission in my Appropriation Account of any explanation of the difference between the estimated amount of our Exchequer Extra Receipts and the sum actually realised within the year 1877-78. Those receipts being from their nature such as to admit of only an approximate guess at their probable amount, it seems to me that the difference between the sum of 50*l.*, inserted in the Estimate, and that of 53*l.* 12*s.* 7*d.*, if the receipts of the months of March 1877 are included; or of 51*l.* 16*s.* 3*d.*, if those of March 1878, the actual month of the financial year estimated for are taken, is so small, that it may have been occasioned by accidental circumstances impossible to trace.

Under these circumstances I hope I may be excused from attempting what I feel that I could not do with any pretence of accuracy.

The Comptroller and Auditor General.

I have, &c.
(signed) *Henry Doyle.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 17.

THE QUEEN'S UNIVERSITY IN IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the QUEEN'S UNIVERSITY in IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - -	1,356 - -	1,355 6 6	- 13 6	—
B.—Examiners' Stipends - - - - -	1,790 - -	1,782 7 -	7 13 -	—
C.—Examiners' Expenses - - - - -	761 - -	761 5 -	- - -	- 5 -
D.—Medals and Prizes - - - - -	896 - -	891 7 6	4 12 6	—
E.—Incidentals - - - - -	243 - -	240 12 5	2 7 7	—
	£. 5,046 - -	5,030 18 5	15 6 7	- 5 -
Deduct Deficit - - - - -			- 5 -	
Net Surplus to be surrendered - - - £.			15 1 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	818 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	666 5 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The small variations arose from the impossibility of making an absolutely accurate Estimate.

The Surplus of 83 l. 17 s. 2 d., shown on the Account of the Vote, "Queen's University in Ireland," for the year ended 31st March 1877, has been surrendered.

Queen's University, Dublin Castle.

G. Johnstone Stoney, M.A., F.R.S.,
Secretary to the University, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 17.

THE QUEEN'S UNIVERSITY IN IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE has been an excess of Expenditure under Sub-Head C.

Unauthorised payments.

2. Sub-Head C.—Under this Sub-Head are included two sums of 27*l.* 6*s.* for Examiners' Fees, and 3*l.* 3*s.* for Travelling Expenses, paid to President Moffatt for performing the duties of Dr. Johnstone Stoney while he was ill. As these allowances are extra to the authorised payments, the Accounting Officer has been requested to obtain the Treasury sanction, which he has stated he has applied for, but which has not yet been forwarded to this Department.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 15*l.* 1*s.* 7*d.*

								£.	s.	d.
Grant	-	-	-	-	-	-	-	5,046	-	-
Expenditure	-	-	-	-	-	-	-	5,030	18	5
Net Surplus								£.	15	1 7

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts.

The Accounting Officer has omitted to note on the Appropriation Account an explanation of the cause of the variation between the estimated and realised amount of Extra Receipts; but, in reply to a communication from this Department, he has stated that "the difference between the amount of Extra Receipts collected in 1878 and the estimated amount arose from the circumstance that the Estimate was based on the amount actually realised in the preceding year, and that the item, consisting of Fees paid on Degrees and Convocation Fees, is liable to much fluctuation, because it depends on the interest felt in the business which is brought before Convocation, and on the faculties in which candidates present themselves for Degrees."

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 18.

QUEEN'S COLLEGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for QUEEN'S COLLEGES, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—In Aid of the Expenses of Queen's College, Belfast	1,600 - -	1,600 - -	—			—		
B.— Ditto - ditto - - - Cork -	1,600 - -	1,600 - -	—			—		
C.— Ditto - ditto - - - Galway	1,600 - -	1,600 - -	—			—		
D.—In Aid of the Augmentation of the Salaries of the Professors of the above-named Colleges - -	1,022 - -	880 18 1	141 1 11			—		
E.—Remuneration granted to the Professors of the above-named Colleges as the equivalents of Students' Fees paid into Her Majesty's Exchequer - -	6,682 - -	6,823 1 11	- -			141 1 11		
£.	12,504 - -	12,504 - -	141 1 11			141 1 11		

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	6,682 - -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	6,823 1 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

D.—Salaries of certain Professorships having been set at liberty by vacancies; *vide* Note to Estimate.

E.—This Excess has been caused by the Extra Receipts paid over to the Exchequer, and of which the Expenditure is the equivalent, having exceeded the amount estimated by 141*l.* 1*s.* 11*d.*

A Grant has been taken for 780*l.* 1*s.* 11*d.*, the Deficit shown on the Account of the Vote "Queen's Colleges, Ireland," for the year ended 31st March 1877.

Dublin Castle,
24 September 1878. }

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account, together with the annexed Cash Accounts of the Colleges, have been examined in this Department, and that they are correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 18.

QUEEN'S COLLEGES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-Head E.

1. SUB-HEAD E.—In the year 1876-77 the Fees received from the Students were for the first time paid over to the Exchequer as Extra Receipts, and an equivalent to be paid to the Professors was provided in the Vote under this Sub-Head. The total amount of Fees received from the Students in 1877-78 was 7,042*l.* 9*s.*, which amount was paid to the Professors, as shown by the Cash Accounts of the Colleges, copies of which are annexed. The sum charged to this Sub-Head is 6,823*l.* 1*s.* 11*d.* only, being 219*l.* 7*s.* 1*d.* less than the actual payments made, thereby reducing the expenditure in excess of the Estimate from 360*l.* 9*s.* to 141*l.* 1*s.* 11*d.* Consequently, the Vote has been short-charged by the sum of 219*l.* 7*s.* 1*d.* in respect of payments within the year 1877-78. Copies of the correspondence showing how the Deficit of 141*l.* 1*s.* 11*d.* has been arrived at are annexed.

D. E.

Extra Receipts.

2. The Fees from Students received in the year 1877-78 amounted to 7,042*l.* 9*s.* Of this sum, 6,823*l.* 1*s.* 11*d.* only was paid over, leaving a balance due to the Exchequer of 219*l.* 7*s.* 1*d.*

Amended Balance.

3. The total expenditure in the year 1877-78 having been 12,723*l.* 7*s.* 1*d.*, not 12,504*l.*, as shown by the Account, there is a Deficit of 219*l.* 7*s.* 1*d.*, which should, as it appears to me, be voted.

	£.	s.	d.
Grant	-	-	-
Expenditure	-	-	-
Deficit	-	-	-

Abstract Accounts.

A. B. C.

4. There will be found annexed Abstract Accounts showing the whole Income and Expenditure of each College, together with the Balances at the commencement and close of the year, as audited in this Department.

(A.)

QUEEN'S COLLEGE, BELFAST.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Vice-President and Bursar of QUEEN'S COLLEGE, BELFAST.

Dr.

Cr.

RECEIPTS.	TOTAL to 31st March 1878.	PAYMENTS.	TOTAL to 31st March 1878.
Balance	£. s. d. 1,240 17 10	Original Grant	£. s. d. 6,956 3 4
Original Grant	6,937 19 -	Additional Grant	1,600 - -
Additional Grant	1,600 - -	Special Grant	369 5 4
Special Grant	369 5 4	Fees, Fines, &c.	145 11 -
Fees, Fines, &c.	153 17 -	Miscellaneous	- - -
Miscellaneous	- - -	Library Deposits	92 - -
Library Deposits	82 - -	Class Fees	3,677 19 -
Class Fees	3,678 19 -	Endowments	282 7 6
Endowments	297 11 9	Balance on 31st March 1878 :	
		Bank { General Account	£. s. d. 1,303 6 9
		Endowment Accounts	225 1 1
			1,528 7 10
		Less Outstanding Cheques	302 5 5
			1,226 2 5
		In Bursar's hands	11 1 4
			£. 1,237 3 9
	£. 14,360 9 11		1,237 3 9
			£. 14,360 9 11

April 1878.

(signed) P. Shuldham Henry, President.
J. Wylie, Bursar.

CIVIL SERVICE ESTIMATES—CLASS IV.—continued.

VOTE 18.—QUEEN'S COLLEGES, IRELAND—continued.

(B.)
QUEEN'S COLLEGE, CORK.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Deputy President and Bursar of
QUEEN'S COLLEGE, CORK.

Dr.		QUEEN'S COLLEGE, CORK.										Cr.			
RECEIPTS.		TOTAL to 31st March 1878.			PAYMENTS.							TOTAL to 31st March 1878.			
		£.	s.	d.								£.	s.	d.	
Balance	- - - - -	1,166	11	4	Original Grant	-	-	-	-	-	-	-	6,789	19	5
Original Grant	- - - - -	6,958	2	2	Additional Grant	-	-	-	-	-	-	-	1,602	1	-
Additional Grant	- - - - -	1,600	-	-	Special Grant	-	-	-	-	-	-	-	275	1	8
Special Grant	- - - - -	206	8	1	Fees, Fines, &c.	-	-	-	-	-	-	-	79	19	11½
Fees, Fines, &c.	- - - - -	81	3	6	Miscellaneous	-	-	-	-	-	-	-	-	-	-
Miscellaneous	- - - - -	-	-	-	Library Deposits	-	-	-	-	-	-	-	54	-	-
Library Deposits	- - - - -	35	-	-	Class Fees	-	-	-	-	-	-	-	1,838	-	-
Class Fees	- - - - -	1,838	-	-	Endowments	-	-	-	-	-	-	-	-	-	-
Endowments	- - - - -	-	-	-	Special Account	-	-	-	-	-	-	-	4	-	-
Dividends on 1,089 l. 15 s. 7 d., Three per Cent. Stock	- - - - -	32	5	8	Purchase of Land	-	-	-	-	-	-	-	1,311	10	-
Special Account	- - - - -	10	-	-	Balance :	-	-	-	-	-	-	-	-	-	-
Sale of 1,089 l. 15 s. 7 d. Three per Cent. Stock	- - - - -	1,022	17	4	Bank General Account	-	£.	s.	d.	£.	s.	d.	-	-	-
					Bank Endowment Accounts	-	1,170	1	4	-	-	-	-	-	-
							6	-	-				-	-	-
							1,176	1	4				-	-	-
					Less Outstanding Cheques	-	286	14	8				889	6	8
					In Bursar's hands	-	-	-	-				106	9	4½
										£.			995	16	-½
													995	16	-½
£.		12,950	8	1						£.			12,950	8	1

Queen's College, Cork, }
20 April 1878.

(signed) William K. Sullivan, President.
John England, Bursar.

(C.)
QUEEN'S COLLEGE, GALWAY.

ACCOUNT of CASH RECEIPTS and PAYMENTS of the President or Deputy President and Bursar of
QUEEN'S COLLEGE, GALWAY.

Dr.		QUEEN'S COLLEGE, GALWAY.										Cr.								
R E C E I P T S.						TOTAL to 31st March 1878.		P A Y M E N T S.						TOTAL to 31st March 1878.						
						£.	s.	d.							£.	s.	d.			
Balance, 1st April 1877						889	-	7	Original Grant						6,458	14	2			
Original Grant						6,940	8	9	Additional Grant						1,743	2	8			
Additional Grant						1,600	10	-	Special Grant						295	5	5			
Special Grant						294	3	8	Fees, Fines, &c.						216	6	10			
Fees, Fines, &c.						79	12	6	Miscellaneous						4	18	-			
Miscellaneous						6	10	-	Library Deposits						15	-	-			
Library Deposits						11	-	-	Class Fees						1,527	4	1			
Class Fees						1,527	-	-	Balance :											
									£.			s.	d.	£.			s.	d.		
									Bank General Account			1,055	12	2						
									Bank Endowment Accounts			—								
												1,055			12	2				
									Less Outstanding Cheques			—								
															1,055			12	2	
									In Bursar's hands			—			32			2	2	
												£.			1,087			14	4	
£.						11,348 5 6									£.			1,087 14 4		
															£.			11,348 5 6		

Balance, One thousand and Eighty-seven pounds Fourteen shillings and Four pence, correct to 31st day of March 1878.
£. 1,087. 14. 4.

(signed) T. W. Moffett, President.
George J. Allman, Bursar.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 18.—QUEEN'S COLLEGES, IRELAND—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(D.)

(5502.)

Sir,

Dublin Castle, 25 March 1878.

I am directed by the Lord Lieutenant to acquaint you, for the information of the Lords Commissioners of Her Majesty's Treasury, that the amount of fees paid to the Professors of the Queen's College, Cork, has been this day received, amounting to 1,834 *l.* 10 *s.* This sum, together with 5,099 *l.* 19 *s.* already charged to Sub-Head E., Remuneration granted to Professors, &c., Queen's Colleges, Ireland, amounts to 6,934 *l.* 9 *s.*, being 252 *l.* 9 *s.* in excess of the Vote 6,682 *l.* There is, however, a saving of 141 *l.* 1 *s.* 11 *d.* on Sub-Head D.

His Grace requests that you will move their Lordships to cause him to be informed, at their earliest convenience, whether the whole amount of the Cork Queen's College Account, viz, 1,834 *l.* 10 *s.*, may be paid into Her Majesty's Exchequer as Extra Receipts, and charged to Sub-Head E., leaving a deficit of 111 *l.* 7 *s.* 1 *d.* in the total Vote, or 1,723 *l.* 2 *s.* 11 *d.* only, being the total of the balance of the Sub-Head E., and saving on the Sub-Head D. above-mentioned.

I am, &c.

(signed) *T. H. Burke.*

The Secretary, Treasury.

(E.)

(5246—78.)

Sir,

Treasury Chambers, 27 March 1878.

In reply to Mr. Burke's letter of the 25th instant, as to the amount of Queen's College Professors' Fees that may be charged to the Queen's College Vote, 1877-78, Sub-Head E., I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you, for the information of the Lord Lieutenant, that only so much should be charged to that Sub-Head as can be met out of the balance of the grant of 6,682 *l.*, plus the anticipated saving of 141 *l.* 1 *s.* 11 *d.* on Sub-Head D.

My Lords gather from Mr. Burke's letter that this amount is 1,723 *l.* 2 *s.* 11 *d.*

I am to add, that the same rule was laid down in the Treasury Letter of 3rd April 1877.

I am, &c.

(signed) *Charles W. Stronge.*

The Chief Secretary for Ireland.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class IV. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 22,538*l.* 18*s.*

S T A T E M E N T.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Public Education, England and Wales	1,970,829	1,970,160 18 -	668 2 -	- - -	320 - -	400 4 8
2	Science and Art Department for the United Kingdom - - -	299,689	299,491 14 1	197 5 11	- - -	4,500 - -	3,249 16 3
3	British Museum - - - -	109,990	108,036 2 10	1,953 17 2	- - -	520 - -	683 10 3
4	National Gallery - - - -	7,326	6,066 8 5	1,259 11 7	- - -	200 - -	437 17 -
5	National Portrait Gallery - - -	2,000	1,995 10 4	4 9 8	- - -	- - -	- - -
6	Learned Societies and Scientific In- vestigation - - - -	15,550	15,550 - -	- - -	- - -	- - -	- - -
7	University of London - - -	10,670	10,660 17 3	9 2 9	- - -	4,500 - -	5,139 14 1
8	Deep Sea Exploring Expedition -	4,000	2,392 8 7	1,607 11 5	- - -	- - -	4 10 -
9	Paris International Exhibition - -	12,500	12,499 19 -	- 1 -	- - -	- - -	- - -
9A	Arctic Expedition - - -	315	262 9 3	52 10 9	- - -	- - -	- - -
10	Public Education, Scotland - -	488,782	488,442 17 4	339 2 8	- - -	- - -	12 13 4
11	Board of Education, Scotland - -	5,402	4,685 3 2	716 16 10	- - -	- - -	- - -
12	Universities, &c., in Scotland - -	18,564	18,456 6 7	107 13 5	- - -	- - -	- - -
13	National Gallery, &c., Scotland - -	2,100	2,100 - -	- - -	- - -	- - -	- - -
14	Public Education, Ireland - -	645,236	629,498 13 7	15,737 6 5	- - -	29,870 - -	31,877 14 2
15	The Commissioners of Education in Ireland (Endowed Schools) - -	640	617 17 1	22 2 11	- - -	- - -	- - -
16	National Gallery, Ireland - - -	2,389	2,324 11 -	64 9 -	- - -	40 - -	53 10 9
17	The Queen's University in Ireland -	5,046	5,030 18 5	15 1 7	- - -	818 - -	666 5 -
18	The Queen's Colleges, Ireland - -	12,504	12,723 7 1	- - -	219 7 1	6,682 - -	6,823 1 11
TOTAL - - - £.		3,613,532	3,590,996 2 -	22,755 5 1	219 7 1	47,450 - -	49,348 17 5
NET SURPLUS - - - £. 22,535. 18. 0.						More than Estimated }	£. 1,898. 17. 5.

Exchequer and Audit Department,
15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1877-78.

CLASS V.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS V., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DIPLOMATIC SERVICES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, and Rent Allowances (exclusive of Legation in China) - - - - -	159,085 - -	159,713 19 -	- - -	628 19 -
B.—Wages - - - - -	4,850 - -	4,566 1 4	283 18 8	—
C.—Journeys on the Public Service - - -	3,000 - -	3,279 19 10	- - -	279 19 10
D.—Couriers - - - - -	3,700 - -	3,432 1 -	267 19 -	—
E.—Telegrams - - - - -	3,000 - -	8,561 9 6	- - -	1,061 9 6
Ditto - Supplementary Estimate - - -	4,500 - -			
F.—Printing and Stationery - - - - -	350 - -	480 3 8	- - -	130 3 8
G.—Postage - - - - -	2,200 - -	2,111 1 1	88 18 11	—
H.—Fuel and Light - - - - -	1,200 - -	1,200 5 7	- - -	- 5 7
I.—Extra Rent and Furniture - - - - -	800 - -	686 14 3	113 5 9	—
K.—Law Charges - - - - -	500 - -	561 2 5	- - -	61 2 5
L.—Relief to Distressed British Subjects - -	100 - -	97 16 3	2 3 9	—
M.—Incidental Expenses - - - - -	3,500 - -	4,368 13 -	- - -	868 13 -
N.—Special Missions and Services - - - - -	5,000 - -	15,396 10 3	3,236 9 9	—
Ditto - ditto - Supplementary Estimate	13,633 - -			
O.—Outfits - - - - -	4,000 - -	5,906 - -	- - -	6 - -
Ditto, Supplementary Estimate - - - -	1,900 - -			
LEGATION IN CHINA :				
P—Salaries, &c. (partly repayable from Indian Revenues) - - - - -	9,440 - -	8,408 6 5	1,031 18 7	—
£.	220,758 - -	218,770 3 7	5,024 9 5	3,026 13 -
Deduct Deficit - - - - -			3,036 13 -	
Net Surplus to be surrendered - - - £.			1,987 16 5	
Estimated Amount of Extra Receipts payable to Exchequer - - - - -				
			£.	s. d.
			27,154	- -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - -				
			Expenses of Mission in Persia - - -	12,000 - -
			One-third expenses of Mission in China, arrears for three years to 31 March 1876	9,439 5 4
			Moiety, expenses, Zanzibar Mission - -	4,881 18 9
			Sundries - - - - -	103 14 5
			£.	26,424 18 6

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC SERVICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Acting allowances were paid at Constantinople, Darmstadt, and Washington, which, as the respective holders of those posts were absent on the public service, became chargeable to the Vote.

B.—Attributable partly to a depreciation in the currency at Tehran and St. Petersburg, and partly to the circumstance that some of the vouchers were dated April 1878, and have, consequently, caused the charge to fall on 1878–79.

C.—This expenditure varies with the exigencies of the service, and was rather under-estimated for.

D.—This is below the average.

E.—The cost of telegrams from Constantinople proved greater than was anticipated.

F.—Caused chiefly by charges for binding archives at Berlin and Madrid.

G., H.—Observation not considered necessary.

I.—An expenditure which was provided for at Madrid was not incurred.

K.—It was found necessary to incur some legal expenses at Rome and Rio de Janeiro which were not foreseen.

L.—Same as G.

M.—Caused by exceptional expenditure at Berlin. The expenditure at Constantinople was also above the average.

N.—The cost of the “Danube Navigation” and “Turco-Persian Boundary” Commissions, and of the Duke of Abercorn’s Mission to Rome, proved less than the amount provided for them.

O.—Same as G.

P.—Part of the salary attached to the Legation at Pekin lapsed during the absence of the minister on leave.

EXTRA RECEIPTS.—With the exception of that on account of Her Majesty’s Mission in Persia, the Extra Receipts specified in the Estimate have not yet been received. On the other hand, however, three years’ arrears on account of the Mission in China up to the 31st of March 1876, together with the balance of their share of the expenses of the Special Mission to Zanzibar, have been recovered from the India Office.

Note.—An allowance of 75 *l.* 5 *s.* 7 *d.* was paid from this Vote during the year to an Attaché for a knowledge of the Russian language, and a gratuity of 40 *l.* to a second Secretary from the Foreign Office Vote for extra work in that Department.

The Surplus of 3,739 *l.* 15 *s.* 11 *d.*, shown on the Account of the Vote “Diplomatic Services,” for the year ended 31st March 1877, has been surrendered.

Foreign Office, }
30 November 1878.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty’s Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE has been Excess of Expenditure over the sums granted for the following Sub-Heads:

- A.—Salaries.
- C.—Journeys on Public Service.
- E.—Telegrams.
- F.—Printing and Stationery.
- H.—Fuel and Light.
- K.—Law Charges.
- M.—Incidental Expenses.
- O.—Outfits.

Sub-Head A.

2. Sub-Head A.—Salaries.—In the Estimate for the year 1877–78, a sum of 1,200 *l.* is provided as an allowance for the Ambassador's house-rent, but in consequence of an Embassy House having been secured and placed under the administration of the Office of Works, only one quarter's house allowance was charged against the Diplomatic Vote, the remainder being defrayed from Class I., Vote 23.

Subsequent, however, to the transfer of this charge to Class I., the cost of the hire of Chancery premises, viz., 150 *l.*, being at the rate of 200 *l.* per annum, has been defrayed out of this Vote under the authority of the Treasury contained in their letter of 7th August 1877, a copy of which is annexed.

A.

Opinion on the
above subject.

3. Without concurring in the grounds given for this decision, which I hold to be at variance with the principles of strict appropriation, I am of opinion that in any case a note should have been appended to the Appropriation Account explanatory of the course pursued, and showing that the allowance for the Chancery premises is supplemental to the provision made under Class I., Vote 23, for the Embassy Buildings at Rome.

Sub-Head M., want
of uniformity.

4. On various occasions during the past two years I have called attention to the want of uniformity displayed in the present system of defraying the expenses and maintenance of Embassy and Consular buildings and gardens. The principle aimed at by the Treasury appears to be, that all small charges of the nature of tenant's repairs should not be defrayed out of the public funds, but by the occupant for the time being.

There may, however, be reasonable grounds for not applying this principle too rigidly to missions like Constantinople and Tehran, where the maintenance of the gardens involves a very considerable expense, and where they appear to be kept up in some measure for public objects as well as for the private convenience of the tenants.

Some difficulty has arisen in the examination of these accounts from the absence of sufficient information as to what part of the expenditure for repairs, maintenance of buildings, and gardens, &c., may be fairly considered chargeable to the public, and what portion should fall upon the occupiers.

It is necessary to observe that the expenditure for the maintenance of gardens has been defrayed out of the Vote for Diplomatic Services, whilst the charge for the maintenance of buildings has fallen upon the Vote administered by the Office of Works, the result being, that neither Vote shows the entire cost, and neither the Office of Works nor the Foreign Office is solely responsible for the maintenance of the property.

B. to I.

The correspondence which has taken place on this subject will be found attached.

Sub-Head N.

5. Sub-Head N.—Special Missions.—Under this Sub-Head, the amount charged against the Vote on account of the expenses of the Danube Navigation Commission, appears to me to be 1 *l.* 16 *s.* in excess of the sum payable on account of an apparent over-payment to the British Commissioner.

6. I have

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

6. I have also to call attention to the charge of 1,365 *l.* for the expenses of the Turco-Persian Frontier Commission. This sum was paid as an allowance to the British Commissioner under a Treasury sanction of 2nd March 1875. It appears, however, from the correspondence annexed, that Sir Arnold Kemball's civil duties were interrupted by the outbreak of the hostilities in the East, and that although his services have been retained, they have been rather of a military than of a diplomatic character; and inasmuch as the expenses of all other military commissioners at the head quarters of the belligerents have been charged against the Army Votes, I am unable to see any reason why Sir Arnold Kemball's expenses should not be similarly borne by the War Office. There is moreover this additional reason for this arrangement, that Sir A. Kemball has, during the past financial year, received certain sums from the War Office on account of the duties performed by him in Turkey, and it is an obvious advantage that all payments made on account of services of a similar nature should be defrayed out of the Vote for the same department.

Charge for expenses
of Turco-Persian
Frontier Commis-
sion.

J.

7. In addition to the pecuniary gratuities and allowances included in the list appended to the Appropriation Account, the following allowances for fuel and light, extra rent, &c., appear as charges against the Diplomatic Vote, the maintenance and repairs of the buildings being defrayed by the Office of Works out of Class I., Vote 23 :—

Additional gra-
tuities, &c.

Paris Embassy House :

Fuel and Light	-	-	-	-	-	-	-	£. 1,000.
Lighting and Cleaning	-	-	-	-	-	-	-	500.

Constantinople :

Charges for Gas and Coals (also for Chapel).

Lisbon :

Rent of Summer Residence.

Tehran :

Allowances for Fuel and Light to native servants.

8. Deducting the amounts referred to in paragraphs 5 and 6 as not properly chargeable against the Vote, the Net Surplus to be surrendered would be 3,354 *l.* 12 *s.* 5 *d.*, instead of 1,987 *l.* 16 *s.* 5 *d.*, as shown by the Account.

Amended Net
Surplus.

	£.	s.	d.
Grant	220,758	-	-
Expenditure	217,403	7	7
Net Surplus	£. 3,354	12	5

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

My Lord,
I HAVE laid before the Lords Commissioners of Her Majesty's Treasury your letter of the 1st instant, stating that Lord Derby proposes to accept the offer made by Sir A. Paget to repay to the credit of the Diplomatic Vote the amount of the allowance for the rent of the British Embassy House at Rome, and for the premises occupied by the Chancery at the rent of 1,200 *l.* a year, which has been already issued to him for the June quarter last, and submitting that authority should be given to the First Commissioner of Works to pay to Sir A. Paget out of the Vote for "British Embassy Houses," &c., administered by him from 1st of April last, an allowance at the rate of 200 *l.* per annum on account of the hire of the Chancery premises.

In reply, their Lordships have directed me to state that, as the amount is only a temporary charge, which will terminate as soon as the Chancery is removed into the new Embassy House, they are of opinion that the preferable course will be to defray the amount of the rent out of the Diplomatic Vote.

Lord Tenterden, c.B.

Treasury Chambers, 7 August 1877
I am, &c.
(signed) C. W. Stronge.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

(B.)

QUERY No. 6.

Description of the Voucher.	Query or Observation.
Query 6. Sub-Head M.—Incidents, voucher 15; Tangier, 1 L. 7 s. 6 d., for repairs of the Legatio.	If this charge was incurred on account of tenant's repairs," the Comptroller and Auditor General is of opinion that, according to the view of the Office of Works, such charge should be defrayed by the tenant.

ANSWER of the ACCOUNTING OFFICER.

6. It will be seen from the annexed copy of a Despatch that these petty repairs were sanctioned to prevent the Legation House from falling into a state of dilapidation.

Foreign Office, 9 February 1878.

F. B. Alston.

B. 1.

(B. 1.)

Foreign Office, 18 March 1852.

Sir,
In reply to your Despatch, No. 4, Consular, of the 26th of January last, addressed to Earl Granville, I hereby sanction your having inserted as an item of charge in your Contingent Account for the year 1851, the sum of 170 Moorish ounces, or about 2 l. 0 s. 3 d., for repairs to the Government House at Tangiers.

I also authorise you to charge annually in your Contingent Accounts such small sums as may be expended by you in the minor repairs necessary to prevent that house falling into a state of dilapidation.

J. H. D. Hay, Esq.
&c. &c. &c.

I am, &c.
(signed) *Malmesbury.*

(C.)

Foreign Office, 12 February 1878.

Sir,
WITH reference to Queries, No. 6, on the Diplomatic Vote, and No. 9, on the Vote for Consular Services for the year 1877-78, I am directed by the Earl of Derby to transmit to you a copy of a letter which was addressed to the Office of Works on the 10th ultimo in conformity with your desire, expressed in Mr. Soady's letter of the 30th of August 1877, that the Secretary of State should communicate with that Department as to the liability of Her Majesty's Minister in Persia for certain charges connected with the maintenance of the gardens, &c., at Tehran.

The Comptroller and Auditor General.

I am, &c.
(signed) *F. B. Alston.*

C. 1.

(C. 1.)

Foreign Office, 10 January 1878.

Sir,
I AM directed by the Earl of Derby to inform you that he has received from the Comptroller and Auditor General copies of a letter addressed by that officer to your Department on the 27th of July last, and of the answer returned thereto by direction of the First Commissioner of Works on the 22nd of August following, relative to the expense of maintaining the gardens and other work in connection with the Legation at Tehran.

In compliance with the request of the Comptroller and Auditor General that Lord Derby should communicate with the Office of Works as to the liability of Her Majesty's Minister in Persia for charges of the nature referred to in Mr. Callender's letter, I am to request that you will observe to the First Commissioner that the extensive grounds attached to the Mission at Tehran were chosen, not with a view to what would suffice for the accommodation of an English gentleman, but with reference to what would be suitable to the position of the representative of a great power in a country where so much depends, as in Persia, upon *prestige* and appearance, and that Lord Derby is accordingly of opinion that Her Majesty's Minister could not be expected to keep those grounds in order at his own charge.

As regards the transport of furniture and effects to Gulahek, it should be stated that the Mission, in transferring itself to that locality during the hot season, does so not only on sanitary grounds, but also in order to be close to the Persian Court, which quits town for that period. The Mission, therefore, may be said to proceed to Gulahek on the public service. Lord Derby understands that all business is transacted, and visits of ceremony exchanged in the respective country residences, and for these reasons it appears to his Lordship to be deserving of consideration whether, in place of removing the Mission furniture annually to and from Gulahek, new furniture should not be specially provided for that residence.

With respect to the cost of repairing the watercourse, to which reference is made in Mr. Callender's letter, I am to explain that the item of Tomans, 15 l. 9 s. 8 d., is an annual charge for clearing the watercourse of the old Mission premises at Tehran, which are still unsold. This watercourse passes through the town, and Lord Derby is informed that, unless it is periodically cleaned, the mud that accumulates therein would stop the passage of the water, and thus ruin the fine old trees, which form a very valuable portion of the property.

The Secretary to the Office of Works.

I am, &c.
(signed)

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

(D.)

Exchequer and Audit Department,
22 February 1878.

Sir,

I AM directed by the Comptroller and Auditor General to transmit to you, for the information of the Lords Commissioners of Her Majesty's Treasury, copies of a query addressed to the Accounting Officer of the Foreign Office, of his reply thereto, and of a Despatch dated 18th March 1852, addressed by the Earl of Malmesbury to the Minister resident at Tangier. It is, however, rather on the general question as to the liability of Her Majesty's representatives Abroad, Diplomatic as well as Consular, to keep in repair, at their own expense, their official residences, that I have to request you will move their Lordships to express their views for the guidance of the Comptroller and Auditor General in the examination of the accounts of the Diplomatic and Consular Service.

Their Lordships are doubtless aware that (except in the cases of the Ministers resident in South America) either official residences are provided for Her Majesty's Envoys Abroad, the cost of which is discharged out of Vote 23, Class I., administered by Her Majesty's Office of Works, or that an allowance for house rent is made and charged to the Diplomatic Vote.

In the case of Consular Officers, in most instances a money allowance in lieu of a house or office is provided. Certain pacific Consulates, however, are estimated for upon the Vote above mentioned, administered by the Office of Works; and moreover, Sub-Head M. is inserted for the "maintenance and repairs of various Consulates abroad."

In reply to a letter addressed to the Office of Works as the liability of the Votes administered by the Foreign Office to bear certain charges which appeared to the Comptroller and Auditor General to fall within the general scope of the duties and liabilities assignable to the Office of Works under the terms of a Sub-Head M., the Chief Commissioner replied in a letter, dated 21st August 1877, that in his opinion "the occupant of any Government residence should defray out of his own private resources the cost of what are recognised as tenant's repairs."

There would then appear in the case of the Government House at Tangiers a direct conflict between the views of Lord Malmesbury and of the Chief Commissioner of Works, and I am to request that you will move their Lordships for an expression of their views on this point.

I am at the same time to point out that the duties of the Comptroller and Auditor General, in the examination of these accounts, would be greatly facilitated were their Lordships to define under what circumstances the principle enunciated by the Chief Commissioner of Works is to be held applicable, to occupants of official residences, to officers in receipt of specific allowances for house and office rent, and to such as are in receipt of salaries which may be assumed to cover the cost of house rent without any reference being made thereto.

To the Secretary of the Treasury.

I have, &c.
(signed) H. Treherne.

(E.)

Sir,

Exchequer and Audit Office, 27 March 1878.

VARIOUS charges for petty repairs to offices and official residences of members of the Diplomatic and Consular Services appearing in the accounts rendered by the Foreign Office to this Department, the sanction of the Lords Commissioners of Her Majesty's Treasury for such a course was requested by the Comptroller and Auditor General. In Mr. Lingen's reply of 13th instant, a copy of which is herewith inclosed, reference is made to a list of the Consulates where petty repairs have been sanctioned, and transmitted to the First Commissioner of Works, I am directed to request that you will be good enough to furnish the Comptroller and Auditor General with a copy of the list referred to, accompanied with any observations which the Chief Commissioner may have to make upon the modification of the views expressed in Mr. Callender's letter of 22nd August last, from which it appeared that in the opinion of the Chief Commissioner such charges were, as a rule, incident on the tenants of all official residences.

To the Secretary of the Office of Works.

I have, &c.
(signed) H. Treherne.

(E. 1.)

Sir,

Treasury Chambers, 13 March 1878.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury Mr. Treherne's letter of the 22nd ultimo, in which he requests an expression of their Lordships' views for your "guidance in the examination of the accounts of the Diplomatic and Consular Services."

I am to state that, with every desire to do so, my Lords have found it impracticable to lay down a definite rule with regard to the expenditure to be defrayed by officers of the Diplomatic Corps and the Consular Services, in respect of residences provided for them at the public expense.

As a general rule the opinion given by the First Commissioner of Works, that "the occupant of any Government residence should defray, out of his own private resources, the cost of what are recognised as "tenants' repairs" is correct; and you are aware that when a house allowance is granted all expenditure is expected to be defrayed by the officer who receives it. The circumstances of the case, however, differ so frequently, that my Lords have been forced to consent to allow, in some instances, the cost of works which should otherwise fall upon the occupiers, to be defrayed out of public funds; and the First Commissioner of Works will be able to furnish you with a list of the Consulates where petty repairs have been sanctioned, which was received from the Foreign Office in 1876 and forwarded to him.

The Comptroller and Auditor General.

I am, &c.
(signed) R. R. W. Lingen.

CIVIL SERVICE ESTIMATES—CLASS V.—continued.

VOTE 1.—DIPLOMATIC SERVICES—continued.

(F.)

Sir, Her Majesty's Office of Works, 11 April 1878.
In reply to Mr. Treherne's letter of the 27th ultimo, No. 375, I am directed by the First Commissioner of Her Majesty's Works, &c., to transmit to you the list of Consulates which accompanied the Treasury letter to this office of 10th August 1876.

F. 1.

In the current year's Estimates (as in last year's) a sum is included for repairs at those Consulates. In regard to reimbursing the occupants for expenses incurred in repairs, the Board would only consider themselves liable if the work was of the nature of landlord's repairs. It is a matter of no little difficulty sometimes to define exactly the point at which the liability of the Government as landlord would cease; but, speaking broadly, the rule prescribed in Mr. Callender's letter of the 22nd August last would be followed. In the absence of any details as to the petty expenses alluded to you in your letter, the Board have no further remarks to offer.

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House.

I am, &c.
(signed) A. B. Mitford,
Secretary.

(F. 1.)

CONSULATES where Repairs have been executed, commencing with 1873.

CONSULATE.	AMOUNT.		
	£.	s.	d.
Alexandria - - - - -	90	-	-
Aleppo - - - - -	150	-	-
(not yet paid.)			
Tripoli - - - - -	90	-	-
Fernando Po - - - - -	296	19	-
Smyrna - - - - -	404	18	8
Resht - - - - -	12	-	-
Tabreez - - - - -	26	-	-
Crete - - - - -	27	7	5
Bengazi - - - - -	80	-	-
Tangier (Legation) - - - - -	40	-	-

(G.)

Sir, Exchequer and Audit Department, 18 April 1878.
In reply to your letter of the 11th instant, relative to the incidence of the cost of repairs of Consular Buildings abroad, I am directed by the Comptroller and Auditor General to transmit to you herewith, for the information of the Chief Commissioner of Works, the vouchers for all such payments as appear in the accounts so far rendered by the Foreign Office, for the service of the year 1877-78; and I am to request you will return them, with the expression of the views of the Chief Commissioner as to their being of a nature to be defrayed out of the sums provided in the Vote administered by him.

The Secretary of the Office of Works, Whitehall.

I have, &c.
(signed) H. Treherne.

(H.)

Sir, Exchequer and Audit Department, 17 May 1878.
I AM directed by the Comptroller and Auditor General to forward to you, for the information of the Marquis of Salisbury, the copy of a letter received from the Office of Works, relative to certain charges included in the accounts rendered by you of the Grants for Diplomatic and Consular Services; and I am to request that you will move his Lordship to cause the Comptroller and Auditor General to be furnished with any observations he may be desirous to make with reference to those charges, which in the opinion of the First Commissioner of Works should be borne by the occupants of the several Legation and Consular Buildings. I am at the same time to request that you will recover from the Grant administered by the Chief Commissioner of Works the various sums which he admits to be payable out of Vote 23, Class I., and credit the sums in your accounts. The vouchers referred to in Mr. Mitford's letter are herewith enclosed.

H. 1.

To F. B. Alston, Esq., Foreign Office.

I have, &c.
(signed) H. Treherne.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

(H. 1.)

Her Majesty's Office of Works,
18 May 1878.

Sir,

I AM directed by the First Commissioner of Her Majesty's Works, &c., to return to you, herewith, the vouchers which accompanied Mr. Treherne's letter of the 18th ultimo, No. 536, and I am to state, with reference thereto, that, with the exception of one item, the whole of the charges in connection with the Mission premises at Teheran should, in the Board's opinion, be borne by the occupants, or by those who enjoy the benefits of the garden, for the maintenance of which the expenditure was incurred.

The exception referred to is a charge of 9 tomans for the services of a gardener employed to superintend the laying out of the garden of the new Mission House. If, as the Board presume, this service refers to the original laying out of the garden after the erection of the house, the expenditure might, in their opinion, be fairly charged to the Vote administered by this Department.

The voucher for 50 *l.* 1 *s.* 3 *d.*, in connection with the Embassy House at Constantinople, relates to expenditure for gardening operations of a similar character to that above mentioned at Teheran, and should, the Board consider, for the same reason, be paid by the occupant.

As regards the payments in respect of the Consular Buildings at Alexandria, amounting to the sums of 17 *l.* 13 *s.* 11 *d.* and 17 *l.* 6 *s.* 1 *d.* respectively, I am to observe that the Board are of opinion,—

1st. That the items of 12 *l.* 3 *s.* 3 *d.* and 13 *l.* 13 *s.* 11 *d.* included therein, are for services purely connected with the discharge of official duties, and as such are properly chargeable to the Foreign Office Vote.

2nd. That in the absence of any explanation as to the nature of the work for which the sums of 17 *l.* 13 *s.* and 17 *l.* 14 *s.* have been paid for garden expenses, the Board are unable to venture a decided opinion upon the question of the funds to which they should be charged; if, however, the gardens are not private, but belong to the offices, hospital, or prison, the expenditure should, no doubt, be defrayed by this Department.

3rd. That if the expenditure of 1 *l.* 6 *s.* 8 *d.* and 1 *l.* 8 *s.* 2 *d.* was for repairs to water-pipes connected with the offices, hospital, or prison, these sums should also be paid by this Department, together with a further sum of 10 *s.* for the repair of a bell and of a lock.

4th. That inasmuch as the expenditure for whitewashing and painting has heretofore been borne by this Board, they are at a loss to understand why the charge of 2 *l.* 11 *s.* for whitewashing the office corridors is included in this voucher.

5th. That no information is given in the voucher as to the building in respect of which the sum of 11 *l.* 17 *s.* 5 *d.* has been paid for water rates to enable the Board to determine the fund to which it should be charged; but that if it refers to the offices, hospital, or prison, the expenditure might reasonably be charged to the Vote administered by this Department.

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House.

I am, &c.
(signed) A. B. Misford,
Secretary.

(I.)

Foreign Office, 18 July 1878.

Sir,
I AM directed by the Marquess of Salisbury to transmit to you a copy of a letter which has been addressed to the Office of Works with reference to certain charges included in the accounts for Diplomatic and Consular Services, which formed the subject of Mr. Treherne's letter of the 17th May.

I am at the same time to transmit to you, for your information, copies of a correspondence with the Treasury and with certain of Her Majesty's Embassies and Legations abroad, respecting the repairs of buildings, supply, and repair of furniture, and maintenance of gardens of a date subsequent to the letter to the Office of Works, of which a copy was enclosed in my letter of 12th of last February.

The Comptroller and Auditor General.

I am, &c.
(signed) F. B. Alston.

I. 1, I. 2.

(I. 1.)

Foreign Office, 18 July 1878.

Sir,
THE Comptroller and Auditor General has forwarded to this office a copy of your letter to him of 13th May, stating that the First Commissioner of Works, &c., is prepared to defray out of the Votes administered by this Department certain items appearing in the accounts of this office furnished to the Audit Office, and I am accordingly directed by the Secretary of State to enclose a statement of the several items, amounting to 21 *l.* 4 *s.* 1 *d.*, which he is prepared at once to claim repayment of, and in respect to which he requests that Mr. Noel will give directions for the proper transfers to be made as indicated in the Receivable Orders sent herewith.

It will be observed that no claim for garden expenses is included in this statement; and I am to request that you will suggest to Mr. Noel that if he was not satisfied with the opinion expressed in my letter of 10th January last, it would have been better if he had applied to the Secretary of State for further information before expressing so confident an opinion as to the propriety of the garden expenses at Constantinople and Teheran being borne by the "occupants," as he would, in that case, have learned that those expenses have always been charged to Foreign Office Votes, and, in the Secretary of State's opinion, are properly chargeable to public funds, and that the practice was distinctly recognised by the Treasury Minute of November 1871.

The Secretary of the Office of Works.

I am, &c.
(signed) Tenterden.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

(I. 2.)

Sir,

Foreign Office, 29 June 1878.

I AM directed by the Secretary of State to request that you will state to the Lords Commissioners of Her Majesty's Treasury that your letter of the 16th of January, with its enclosure from the First Commissioner of Works, on the subject of the repairs to Embassy houses, and the supply and maintenance of furniture, having been transmitted in a Circular Despatch to certain of Her Majesty's Ambassadors and Ministers abroad, it has been thought advisable to collect the answers returned thereto, with a view to their being laid before the Board of Treasury for consideration.

In now transmitting printed copies of this correspondence, which it will be observed comprises a letter from this Department to the Office of Works of the 10th of January, I am to express the Secretary of State's conviction that a perusal of it will satisfy the Lords Commissioners of Her Majesty's Treasury that considerable and important modifications in the arrangements contemplated in Mr. Noel's report of the 28th November 1877 are demanded alike in the interests of the public service, and in justice to Her Majesty's Ambassadors and Ministers.

The Secretary of State would especially direct attention to the representations of Sir H. Layard and Mr. Taylour Thomson, in support of the opinion expressed in the letter from this Department of the 13th instant, and in my other letter of this date, as to the inexpediency of the instructions under which Mr. Boyce appears to be acting; and the Secretary of State cannot but regret that, seeing that the cost of the gardens at Constantinople and Teheran has hitherto been charged to this Department, and that he had before him my letter of the 10th of January, the First Commissioner should, without previous communication with him, have written to the Comptroller and Auditor General on the 13th of May to say that the expense should be borne by the occupants; neither can he reconcile this proceeding with the assurances given by the First Commissioner in his report of the 28th of November, "that there was no wish to press for any alteration as regards the advantages enjoyed by the present occupants of the various residences."

The Secretary to the Treasury.

I am, &c.
(signed) *Tenterden.*

(J.)

QUERY No. 20.

Description of the Voucher.	Query or Observation.
Special Missions, 1877-78. Turco-Persian Boundary Commission.	The allowance of 5 <i>l.</i> per diem to Sir A. Kemball, sanctioned by the Treasury Letter of 2nd March 1875, was in view of his service in connection with the settlement of the Turco-Persian Frontier. The services, however, rendered by Sir A. Kemball during the past year would seem, if the Comptroller and Auditor General's impression be correct, to be rather those incumbent on a British Military Commissioner at the head quarters of a belligerent power, and as such his expenses would, it is supposed, rather fall upon the Army Vote.

J. 1, 2, 3, and 4.

ANSWER of the ACCOUNTING OFFICER.

See annexed correspondence with the Treasury.

Foreign Office, }
22 July 1878. }(signed) *F. B. Alston.*

(J. 1.)

(19,037-76).

My Lord,

Treasury Chambers, 19 December 1876.

I AM directed by the Lords Commissioners of the Treasury to acknowledge the receipt of your letter of the 30th November, inclosing for the approval of this Board the Estimate for the Diplomatic Service for the financial year 1877-78, amounting to the sum of 200,625*l.*

Before giving their sanction thereto, my Lords would be glad if Lord Derby would cause them to be informed why it is considered necessary to make any provision for the Turco-Persian Boundary Commission (Sub-Head N. of the Vote), as my Lords have reason to believe that Sir Arnold Kemball is at present employed elsewhere.

Lord Tenterden, c.B.

I am, &c.
(signed) *William Law.*

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

(J. 2.)

Sir,
 IN reply to your letter of the 19th instant, I am directed by the Earl of Derby to request that you will state to the Lords Commissioners of the Treasury that the Turco-Persian Boundary Commission is not broken up. Advantage was taken of a temporary interruption in the work of that Commission to send Sir A. Kemball as Acting Commissioner to the head quarters of the Turkish Army in Servia, but as you were informed in my letter of the 27th of October his employment there is only temporary, and for that reason, and because of the importance of maintaining the Turco-Persian Commission in unimpaired vitality, it would not be desirable to abstain from making provision for that service in the Estimate. Sir A. Kemball will accordingly continue to draw his commuted allowance as Commissioner on the Turco-Persian Commission, and it will be seen from the accompanying copies of a letter to and from the War Office, that on that ground the War Office has been requested to provide for certain extra expenses only incurred by Sir A. Kemball in connection with his presence at the Turkish head-quarters. * * *

Foreign Office, 28 December 1876.

The Secretary to the Treasury.

I have, &c.
(signed) Tenterden.

(J. 3.)

Sir,
 I AM directed by the Earl of Derby to transmit to you the accompanying copy of a telegram from Her Majesty's Ambassador at Constantinople, asking how repayment should be made of certain expenses which Sir A. Kemball has incurred.

Foreign Office, 17 November 1876.

Sir A. Kemball, as the Secretary of State for War may probably be aware, is in receipt of an allowance from the Foreign Office for acting as British Commissioner for the Turco-Persian Boundary, but the expenses referred to in the telegram are those incurred in connection with his presence at the head quarters of the Turkish Army in Servia, and consequently chargeable to the War Office. I am to request that in laying Sir H. Elliot's telegram before Mr. Secretary Hardy, you will move him to cause Lord Derby to be informed whether Sir A. Kemball may be authorised to draw on Her Majesty's Paymaster General on account of the War Office, or whether Mr. Hardy will be prepared under the circumstances to make an imprest to Messrs. Coutts & Co., who are Sir A. Kemball's bankers.

The Under Secretary of State for War.

I am, &c.
(signed) Tenterden.

(J. 4.)

Sir,
 I AM directed by the Secretary of State for War to acknowledge the receipt of your letter of the 17th instant, and to acquaint you, in reply, that Sir A. Kemball should at the termination of his service as temporary Military Attaché at the head-quarters of the Turkish Army in Servia, forward to this office, for consideration, a claim showing the actual and necessary expenses incurred by him while acting in the above capacity.

War Office, 29 November 1876.

In the meantime a sum of 100*l.* will be advanced to his bankers, Messrs. Coutts & Co., on account of this service.

The Under Secretary, Foreign Office.

I have, &c.
(signed) F. Stanley.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 1.—DIPLOMATIC SERVICES—*continued.*

STATEMENT of the EXPENDITURE in the Year ended 31st March 1878, under those Sub-heads of the Vote for DIPLOMATIC SERVICES which are not Estimated for in Detail.

COUNTRY.	Wages.	Journeys on the Public Service.	Couriers.	Telegrams.	Printing and Stationery.	Postage.	Fuel and Light.	Extra Rent and Furniture.	Law Charges.	Relief to Distressed British Subjects.	Incidental Expenses.	Outfits.	TOTAL.
Argentine Republic	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Austria	-	134 10 5	-	48 14 1	12 6 -	17 6 8	-	40 - -	-	-	9 5 6	180 - - (Mr. Harris Gastrell.)	442 2 8
Bavaria	-	434 15 8	36 12 9	485 19 1	8 16 9	161 14 9	-	-	1 16 10	13 19 8	98 14 -	1,250 - - (Sir H. Elliot.)	2,610 - -
Belgium	-	-	-	1 3 2	-	16 12 -	-	-	-	1 11 10	11 14 5	-	31 1 5
Brazil	27 8 8	33 6 4	5 16 5	3 17 10	-	35 8 6	-	-	-	-	11 10 5	-	117 8 2
Central America	72 7 6	308 17 5	18 15 11	65 13 5	2 4 6	30 16 10	-	- 16 6	54 - -	75 15 -	73 19 -	100 - - (Mr. F. R. St. John.)	803 6 1
Chili	46 1 6	-	- 12 7	4 18 -	11 9 1	249 10 11	-	-	-	-	22 12 9	-	335 4 10
Coburg	-	85 2 7	-	-	-	-	-	42 3 9	-	-	4 7 1	-	131 13 5
Columbia	-	-	-	-	-	6 13 -	-	-	-	-	-	-	6 13 -
Darmstadt	-	127 9 9	349 12 9	18 5 7	-	120 17 4	-	-	-	-	7 - 6	-	146 3 5
Denmark	44 - -	-	-	20 11 2	-	19 13 8	-	-	-	4 15 10	12 10 -	-	534 13 2
Dresden	36 - -	-	-	5 9 10	1 8 9	44 6 8	-	-	-	-	11 4 3	-	100 9 6
Equator	-	-	-	- 11 5	-	21 7 10	-	-	-	-	5 3 2	-	63 2 5
France	353 6 -	78 3 -	4 11 8	96 16 10	145 2 1	156 - 4	-	500 - -	181 - 5	-	-	-	17 1 9
Germany	159 - 7	240 11 4	6 6 -	75 14 7	110 3 10	94 14 -	-	-	-	-	296 12 4	-	2,811 12 8
Greece	59 13 4	81 10 9	30 12 10	222 17 8	8 8 -	96 11 7	-	-	-	-	802 17 5	-	1,489 7 9
Hayti	-	-	-	-	-	-	-	-	-	-	15 7 11	400 - - (Mr. Corbett.)	915 2 1
Italy	74 - 8	58 18 7	407 12 4	263 - 7	15 2 3	91 2 7	-	-	-	-	-	-	994 19 10
Japan	-	110 - 7	-	-	-	-	-	-	-	-	-	-	116 - 7
Morocco	70 - -	-	12 19 4	2 5 8	-	4 3 5	-	-	-	-	- 7 7	-	89 16 -
Netherlands	-	10 - 10	15 13 11	7 14 6	18 5 11	62 9 10	-	-	-	-	87 18 4	800 - - (Mr. Stuart.)	1,002 3 4
Peru	-	-	20 17 0	173 8 4	-	10 15 11	-	-	-	-	39 8 5	-	259 10 2

Peria	-	-	1,876	11	4	520	17	10	1,544	15	1	805	13	9	2	7	7	2	18	10	26	1	2	-	-	-	-	560	15	11	-	-	-	4,840	1	6			
Portugal	-	-	82	2	3	22	7	8	-	-	-	38	1	8	-	13	2	-	92	15	9	-	-	63	6	5	61	16	6	-	-	-	425	16	7				
Russia	-	-	106	5	7	169	6	11	-	-	-	281	3	1	17	10	10	-	44	13	2	-	40	7	7	-	-	163	17	2	166	-	-	979	4	4			
Spain	-	-	120	-	-	61	3	10	-	-	-	81	18	9	10	3	11	-	95	19	1	-	-	-	-	-	-	131	17	9	(Mr. Plunkett.)	-	-	502	17	3			
Sweden	-	-	34	14	-	-	-	-	-	-	-	3	1	1	13	14	8	-	10	3	5	-	-	-	-	-	-	19	4	7	-	-	-	89	17	9			
Switzerland	-	-	39	16	8	8	5	6	-	-	-	7	1	-	2	13	7	-	73	7	1	-	-	-	-	4	19	6	-	-	210	-	-	389	4	2			
Turkey	-	-	1,174	14	5	634	11	5	-	-	-	6,042	-	5	57	7	4	-	432	2	5	174	4	5	-	-	-	-	1,823	5	7	2,700	-	-	13,058	6	-		
United States	-	-	72	8	4	133	19	5	948	3	9	298	18	9	42	5	5	-	47	17	8	-	-	-	-	207	9	2	-	-	100	-	-	1,890	-	-			
Venezuela	-	-	-	-	-	-	-	-	19	18	2	-	-	-	-	-	-	-	49	10	9	-	-	-	-	-	-	11	8	4	-	-	-	50	17	3			
Wurttemberg	-	-	-	-	-	-	-	-	-	-	-	6	9	3	-	-	-	-	19	5	4	-	-	-	-	-	-	5	16	3	-	-	-	31	10	10			
£.	4,560	1	4	3,279	19	10	3,432	1	-	8,561	9	6	480	3	8	2,111	1	1	1,200	5	7	686	14	3	561	2	5	97	16	3	4,368	13	-	5,006	-	-	35,251	7	11

DETAIL of the Expenditure under the Sub-Head "Special Missions and Services."

	£.	s.	d.
Danube Navigation Commission	-	-	-
French Commercial Treaty	-	-	-
Zanzibar Mission	-	-	-
(a) Fisheries Commission under the Treaty of Washington	-	-	-
Réunion Ceolite Commission (Moïety)	-	-	-
Lord Rosslyn's Special Mission to Madrid	-	-	-
Duke of Abercorn's Special Mission to Rome	-	-	-
Turco-Persian Boundary Commission	-	-	-
Mr. Monson's Special Services in Montenegro	-	-	-
Surgeon Major Colville's Expenses in connection with the proposed International Quarantine Conference at Constantinople	-	-	-
Colonel Wellesley's Expenses in proceeding to the Russian Headquarters	-	-	-
Presents to Niger Chief	-	-	-
Major Wodehouse's Expenses in connection with the Commercial Treaty with Hawaii	-	-	-
Mr. Baber's Special Services at Chunking	-	-	-
(b) Yunnan Mission	-	-	-
Entertainment of Colonel Solovieff on board H.M.S. "Curllew"	-	-	-
(c) North American Boundary Commission	-	-	-
Expenses in regard to the Solu Archipelago	-	-	-
Balance of Expenses of Constantinople Conference	-	-	-
	15,306	10	3

(a) The expenses of the Halifax Fisheries Commission will be repaid to the Exchequer out of the Award.

(b) Ditto - ditto - Yunnan Mission will be covered by the Chefoo Indemnity.

(c) A moiety of this sum will be recovered from the Dominion of Canada.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.

CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSULAR SERVICES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
GENERAL SERVICE :				
A.—Salaries - - - - -	118,597 - -	117,945 3 9	651 16 3	—
B.—Office Expenses and Rent - - - - -	36,520 - -	36,947 13 1	- -	427 13 1
C.—Special Services, Outfits, and Travelling - - - - -	5,400 - -	5,492 6 11	- -	92 6 11
D.—Postage and Telegrams - - - - -	900 - -	1,875 19 10	- -	975 19 10
E.—Incidental Expenses - - - - -	2,700 - -	2,520 6 5	179 13 7	—
F.—Chapels, Chaplains, &c. (in part) - - - - -	2,150 - -	1,814 10 11	335 9 1	—
G.—Hospitals (in part) - - - - -	1,305 - -	1,349 8 6	- -	44 8 6
H.—Relief to Distressed British Subjects - - - - -	600 - -	981 10 10	- -	381 10 10
I.—Student Dragomans - - - - -	- -	581 13 6	- -	581 13 6
	168,172 - -	169,508 13 9	1,166 18 11	2,503 12 8
SERVICES in CHINA (excluding Supreme Court for China and Japan) partly repayable from Indian Revenues :				
J.—Salaries, Allowances, and Wages - - - - -	40,298 - -	38,769 9 6	1,528 10 6	—
K.—Legation Guards - - - - -	1,230 - -	1,119 3 4	110 16 8	—
L.—Outfits and Travelling - - - - -	2,600 - -	2,520 11 8	79 8 4	—
M.—Printing and Stationery - - - - -	300 - -	311 3 7	- -	11 3 7
N.—Postage and Telegrams - - - - -	1,500 - -	941 18 -	558 2 -	—
O.—Incidental Expenses - - - - -	2,212 - -	1,959 16 -	252 4 -	—
P.—Prison Expenses, Witnesses, Deportations, &c. - - - - -	530 - -	294 13 9	235 6 3	—
Q.—Medical Attendance - - - - -	1,450 - -	1,475 12 4	- -	25 12 4
R.—Relief of Distressed British Subjects - - - - -	25 - -	1 5 1	23 14 11	—
	50,145 - -	47,393 13 3	2,788 2 8	36 15 11
SERVICES in JAPAN and SIAM (including the Supreme Court for China and Japan) :				
S.—Salaries, Allowances, and Wages - - - - -	24,155 - -	20,684 4 5	3,470 15 7	—
T.—Legation Guards - - - - -	1,120 - -	1,036 9 8	83 10 4	—
U.—Outfits and Travelling - - - - -	1,550 - -	1,964 4 -	- -	414 4 -
V.—Printing and Stationery - - - - -	200 - -	298 16 7	- -	98 16 7
W.—Postage and Telegrams - - - - -	500 - -	449 18 6	50 1 6	—
X.—Incidental Expenses - - - - -	1,287 - -	748 14 8	538 5 4	—
Y.—Prison Expenses, Witnesses, Deportations, &c. - - - - -	440 - -	252 12 9	187 7 3	—
Z.—Medical Attendance - - - - -	250 - -	188 17 6	61 2 6	—
AA.—Relief of Distressed British Subjects - - - - -	75 - -	22 14 3	52 5 9	—
	29,577 - -	25,646 12 4	4,443 8 3	513 - 7
£.	247,894 - -	242,548 19 4	8,398 9 10	3,053 9 2
Deduct Deficit - - - - -			3,053 9 2	
Net Surplus to be surrendered - - - £.			5,345 - 8	
			£.	s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -			57,500	- -
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer {			General Service - - - - -	31,165 15 -
{			China - - - - -	4,510 13 4
{			Japan and Siam - - - - -	3,994 1 -
{			One-third Consular Expenditure in China, arrears for Three Years to 31 March 1876	46,233 13 11
			£. 85,904	3 3

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—Caused by lapses of salary on occasions of vacancies and leaves of absence.
 B.—Some of the additional allowances granted in consequence of the state of affairs in Turkey were charged to this Sub-Head.
 C. } These Excesses were also caused by the state of things in Turkey, which, as regards the latter Sub-Head, led to
 D. } a great increase in the expenditure for telegrams.
 E.—Observation not considered necessary.
 F.—The contributions for Marseilles and Leghorn did not come in course of payment within the period of this account.
 G.—The contribution to the Deaconess's Hospital at Alexandria for 1876, as well as that for 1877, fell on this account.
 This Sub-Head showed a Saving in 1876–77.
 H.—Caused chiefly by the state of things in Turkey.
 I.—This Sub-Head has been set up to meet the expenses down to the 31st of March last, of the new Establishment of Student Dragomans at Constantinople.
 J.—The partial reorganisation of the Service in China caused the Saving arising from lapses of salary on occasions of vacancies to be greater than usual.
 K.—This expenditure has been below the average. Rather less is taken for 1878–79.
 L. } Same as E.
 M. }
 N.—In the absence of Her Majesty's Minister there was less frequent necessity for sending telegrams.
 O.—Accounted for by the discontinuance of charges for freight on remittances of specie to Her Majesty's Consuls.
 P.—This expenditure is decreasing. Rather less is taken for 1878–79.
 Q.—Caused by a charge which was suspended in 1876–77.
 R.—Cannot be estimated for with precision.
 S.—The expenditure for salaries under this heading has been affected similarly to that in China, and particularly in the case of the Judgeship of the Supreme Court, the vacancy to which was not filled up till late in the financial year.
 T.—Same as K.
 U.—Caused by the payment of the outfit and passage of the new Judge to the Supreme Court.
 V.—This is above the average, some special expenditure having been necessary at the Legation at Yedo.
 W.—Same as E.
 X.—This expenditure is below the average. It is, perhaps, rather over-estimated.
 Y. } A diminution in the number of prisoners has caused the expenditure under these headings also to be below the
 Z. } average, the medicines and medical comforts necessary for prisoners being charged to the latter Sub-Head.
 A. A.—Same as R.

Notes.—The following Extra Allowances were paid from this Vote to Members of the Consular Service during the Year:—

	£.	s.	d.
To the Consul General at Bucharest, in consequence of the state of affairs in Turkey	-	-	112 10 -
To the Consul General at Belgrade, in consequence of the state of affairs in Turkey	-	-	116 4 2
To the Consul at Rustchuk, in consequence of the state of affairs in Turkey	-	-	75 - -
To the Consul at Varna, in consequence of the state of affairs in Turkey	-	-	112 10 -
To the Consul at Bosna Seral, in consequence of the state of affairs in Turkey	-	-	68 9 3
To the Consul at Adrianople, in consequence of the state of affairs in Turkey	-	-	140 12 6
To the Consul at Salonica, in consequence of the state of affairs in Turkey	-	-	75 - -
To the Consul at Scutari, in consequence of the state of affairs in Turkey	-	-	150 - -
To the Consul at Erzeroum, in consequence of the state of affairs in Turkey	-	-	112 10 -
To the Vice Consul at Mostar, in consequence of the state of affairs in Turkey	-	-	75 - -
To the Vice Consul at Bourgas, in consequence of the state of affairs in Turkey	-	-	125 - -
To the Consul at Kustendji, in consequence of the state of affairs in Turkey	-	-	50 - -
Paid from the Diplomatic Vote:—			
To the Consul at Valparaiso, as Acting Chargé d'Affaires	-	-	500 - -
To the Consul at Lima, as Acting Chargé d'Affaires	-	-	488 13 1½
To the Consul at Taagier, as Acting Chargé d'Affaires	-	-	19 - -
To the Vice Consul at Bogota, as Acting Chargé d'Affaires	-	-	350 5 6
To the Vice Consul at Shanghai, for Services in connection with the Yunnan Mission	-	-	16 10 7
To Assistant in China, as Acting Chinese Secretary	-	-	10 - -
Paid by the British Museum:—			
To the Consul at the Piræus, for Vases, Coins, &c., sold to the Museum	-	-	297 - -
To the Consul at Crete, for Vases, Coins, &c., sold to the Museum	-	-	50 - -
To the Consul at Palermo, for Vases, Coins, &c., sold to the Museum	-	-	16 - -
To the Vice Consul at Trebizond, for Vases, Coins, &c., sold to the Museum	-	-	13 - -

EXTRA RECEIPTS.—The sum due from Indian Revenues for one-third the net cost of Consular Expenditure in China in 1876–77 has not yet been received from the India Office. On the other hand, the arrears on this account for the three years up to the 31st of March 1876 have been recovered.

The Surplus of 5,794 l. 1 s., shown on the Account of the Vote "Consular Services," for the year ended 31st March 1877, has been surrendered.

Foreign Office,
30 November 1878.

R. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.

CONSULAR SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess. 1. THERE has been Excess of Expenditure beyond the sums voted under the following Sub-Heads:—

GENERAL SERVICE :

- Sub-Head B.—Office Expenses and Rent.
- Sub-Head C.—Special Services, Outfits, &c.
- Sub-Head D.—Postage and Telegrams.
- Sub-Head G.—Hospitals.
- Sub-Head H.—Relief to Distressed British Subjects.
- Sub-Head I.—Student Dragomans.

SERVICES IN CHINA, &c. :

- Sub-Head M.—Printing and Stationery.
- Sub-Head Q.—Medical Attendance.

SERVICES IN JAPAN AND SIAM, &c.

- Sub-Head U.—Outfits and Travelling.
- Sub-Head V.—Printing and Stationery.

Sub-Head A. 2. Sub-Head A.—Under this Sub-Head is included a payment of 55*l.* 8*s.* 8*d.* to a second Secretary in the Diplomatic Service as Superintendent of the Student Dragomans at Constantinople, and a note to this effect should have been added to the Account.

Sub-Head E. 3. Sub-Head E.—With reference to my remarks on the payments for the repairs and maintenance of houses and gardens charged against the Diplomatic Vote, all similar charges against the Consular Vote have, at my instance, been recovered from the Vote taken by the Office of Works with the exception of the cost of maintaining a garden at Alexandria, referred to in the letter of 13th May 1878, annexed to my report on the Diplomatic Vote.

A. In connection with the same point I called the attention of the Accounting Officer in my letter dated 5th November 1878, annexed, to the want of uniformity in defraying expenditure incurred on account of the maintenance of British cemeteries abroad; but I have up to this time received no intimation that any change in the present system will be adopted.

Under this Sub-Head are also included certain payments at Alexandria, Constantinople, and Smyrna, for the supply of fuel and light, which, if chargeable against the public, should, in my opinion, be defrayed by the Office of Works.

Sub-Head H. 4. Sub-Head H.—The Accounting Officer has included in his charges under this Sub-Head the payment of certain hotel bills incurred by British subjects previous to their applying for relief.

Under the Act 6 Geo. 4, c. 87, s. 18, relief to distressed British subjects may be expended in pursuance of any rules laid down by the Secretary of State, or of any Orders in Council; but in the instructions, which are the only means of guidance afforded to Consuls, it is directed that payments to distressed British subjects are to be limited to cases of real and urgent distress, and are not available for persons who leave Great Britain either in speculative search of employment, or under engagements for work abroad. The annexed correspondence will show that it does not appear to be thought desirable to comply with the strict terms of the Act by issuing an Order in Council.

B. C. D. E.
Sub-Head I.,
additional Sub-Head.

F.

5. Sub-Head I.—This is a new Sub-Head inserted by the Accounting Officer under the authority conveyed in the Treasury letter of 13th June 1877, an extract from which is annexed. I think it right, however, to point out that in addition to the sum here charged, the salary of one Student Dragoman is paid out of Sub-Head A. of the Diplomatic Vote, as provided in the Estimates for that service, whilst the salary of the Superintendent is as referred to in paragraph 2 of this Report charged to both the Diplomatic and Consular Votes, but not to this Sub-Head in the Consular Vote.

6. Sub-Head L.—

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

6. Services in China.—Sub-Head L.—Under this Sub-Head are included certain re- Sub-Head L.
payments of hotel expenses incurred by Consular Officers whilst removing from one
station to another, the incidence of which upon this Vote under the present limitations
of the Sub-Head, I am not prepared to concur in, although I have not felt it necessary
to report the charge as inadmissible on the present occasion. In the correspondence
annexed the views of the Office of Works, of the Foreign Office, and of the Treasury,
are stated at length, as well as the reasons which have led me to support the view of the
Foreign Office.

G. H. I. J. K.

The Net Surplus to be surrendered is, as shown by the Account, 5,345*l.* 0*s.* 8*d.*

	£.	s.	d.
Grant - - - - -	247,894	-	-
Expenditure - - - - -	242,548	19	4
Net Surplus - - -	£. 5,345	-	8

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Exchequer and Audit Department,
5 November 1878.

Sir,

THE attention of the Comptroller and Auditor General having been called to a small charge for Telegrams included by the Consul at Odessa, in his Account (Sub-Head D., Voucher 31, September 1877), as having been incurred in connection with repairs to be done to the cottage of the guardian of the Crimean Cemeteries, I am directed to take this opportunity of bringing before the Marquess of Salisbury the whole question of these payments, and to request you to move his Lordship to take such steps as will establish a uniform system of charging payments of this nature.

Upon reference to the accounts rendered to this Department, it would seem that great diversity of practice obtains; for example, in the Ionian Islands and at Bayonne, the Sub-Head "Incidents," of the Consular Vote is charged with the maintenance and custody of the British Cemeteries, whilst at Tunis, Tripoli, and Barcelona, similar charges are defrayed out of the Sub-Head Chapels and Chaplains. It moreover appears that in the cases of cemeteries in the Bosphorus and at the Piræus the charges for the salaries of the custodians are paid from the Civil Contingencies, and the maintenance of the grounds from the Vote taken by the Office of Works, whilst the cost of maintenance of the cemeteries in the Crimea, heretofore divided between the Army Vote and the Office of Works, is in future to be borne wholly by the latter Department.

The charge incurred by Mr. Consul Stanley, above referred to, is of so trifling an amount (13 roubles), that the Comptroller and Auditor General would not have thought it necessary to raise any question as to its incidence on the Consular Vote (though it seems to him to fall more properly upon that taken by the Office of Works); but he is strongly of opinion that the time has now arrived when, after consultation with the Lords Commissioners of Her Majesty's Treasury, the Secretary of State for Foreign Affairs should adopt, if possible, a uniform system.

F. B. Alston, Esq., Foreign Office.

I have, &c.
(signed) H. Treherne.

(B.)

QUERY, No. 58.

Description of the Voucher.	Query or Observation.
Sub-Head H. Relief to D. B. S. Voucher 8, December, Bordeaux, 14 <i>l.</i> 3 <i>s.</i> 2 <i>d.</i> , includes Hotel bills, November, 98 francs 80 cents., December, 75 francs.	It is requested that a reference may be given to the Clause of the regulations under which relief is to be given to distressed British subjects, by which charges of this nature are to be defrayed by the public. (Vouchers enclosed.)

ANSWER of the ACCOUNTING OFFICER.

The Act 6 Geo. 4, c. 87, s. xviii, authorises the reimbursement to Consuls of sums expended by them in the succour and relief of distressed British subjects. In this particular case there was no alternative but to pay the hotel bills. The Consul seems, however, to have effected a reduction in the charges, from an estimated amount of 18*l.* to 14*l.* 3*s.* 2*d.*

Foreign Office, 26 July 1878.

(signed) F. B. Alston.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

(C.)

Exchequer and Audit Department,
6 August 1878.

Sir,

THE Comptroller and Auditor General has under consideration your reply to Query, No. 58, on the account of the Grant for Consular Services, 1877–78, relative to the payment of certain hotel bills incurred by Mr. Ferguson Gilbert, and charged against the Vote as Relief to Distressed British Subjects. In reply, I am directed to inform you that the Comptroller and Auditor General is unable to perceive how charges of this nature fall within the scope of the clause of the Act referred to, and he is of opinion that expenditure of this character should be referred to and sanctioned by the Treasury before being charged against the Parliamentary Vote. As, however, it may happen that the Consul at Bordeaux has in this case acted in conformity with instructions contained in an Order of Council, issued subsequent to the First Report of the Committee of Public Accounts in Session 1871, apparently contemplated in para. xviii, page vi. of that Report, I am to request that you will be good enough to furnish the Comptroller and Auditor General with a copy of any such Order in Council, in order that he may apply a more satisfactory test to the charges included from time to time under this Sub-Head of the Vote.

F. B. Alston, Esq., Foreign Office.

I have, &c.
(signed) C. A. de Valmer.

(D.)

Sir,

Foreign Office, 6 December 1878.

IN reply to Mr. de Valmer's letter of the 6th of August, I am directed by the Marquess of Salisbury to state to you that no Order in Council has been issued laying down rules for the relief of distressed British subjects.

I am further to state that it has been the practice of this office from time to time to consult the Treasury in special cases, as, for instance, with regard to the relief to be afforded to British subjects thrown into distress through the war in Turkey, and that there would be no objection on the part of the Secretary of State to referring all cases in future to the Treasury should you be of opinion that such a course would be desirable; but with regard to an Order in Council, I am to refer you to the evidence of the Treasury Officer of Accounts before the Select Committee on Public Accounts in 1871, in which it was pointed out that it was better to leave these regulations to the direction of the Treasury than to attempt to embody them in an Order in Council, and I am to say that in that opinion Lord Salisbury concurs.

The applications for relief are made under circumstances of an ever-varying character, and refuse to admit of strict classification; and his Lordship considers that it would be very undesirable to fetter the discretion of the responsible authorities in dealing with them by stringent and not always applicable rules laid down in an Order in Council.

The Comptroller and Auditor General.

I am, &c.
(signed) F. B. Alston.

(E.)

Sir,

Foreign Office, 13 January 1879.

E. 1.

I AM directed by the Marquess of Salisbury to transmit to you, for your information, a copy of the answer which has been returned by the Treasury to the letter from this office, enclosing copies of the late correspondence between your Department and myself with regard to the necessity of an Order in Council for authorising the expenditure incurred in the relief of distressed British Subjects.

The Comptroller and Auditor General.

I am, &c.
(signed) F. B. Alston.

(E. 1.)

(19,881—78)

My Lord,

Treasury Chambers, 8 January 1879.

IN reply to your letter of the 6th ultimo, enclosing copies of correspondence with the Comptroller and Auditor General respecting the necessity for an Order in Council for authorising the expenditure incurred in the relief of distressed British Subjects abroad, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords entirely agree with the Secretary of State in the views which he has expressed in his letter of the 6th December 1878 to the Comptroller and Auditor General.

The Votes taken in the current Estimates for this relief are of very modest amount, 800*l.* in all, including both the General Diplomatic and Consular Services, as well as the special branches in China and Japan.

My Lords have no reason to complain of anything connected with the administration of these Votes; and they are convinced that any attempt to regulate them beyond the point at which they are now regulated by usage and official precedent would not promote economy, and would raise without any practical necessity to do so, many most difficult questions.

The Lord Tenterden, K.C.B., Foreign Office.

I am, &c.
(signed) R. R. W. Lingens.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*No. 2.—CONSULAR SERVICES—*continued.*

(F.)

My Lord,

Treasury Chambers, 13 June 1877.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury Lord Derby's letter of the 21st ultimo, in which he proposes that the Diplomatic Establishment of Dragomans at Constantinople should be amalgamated with the Consular, and that the admission to this service should be by open competition only; that with this view a certain number of student Dragomans should be appointed at once, with salaries of 200*l.* per annum each, with lodgings and instruction, and to be under the superintendence of one of the members of Her Majesty's Embassy, who should receive an annual allowance, and that in order to meet a portion of the increased expenditure which will be incurred, the salary of the Archivist should be reduced to 250*l.*, and the offices of the second and of the student Dragomans, with salaries of 650*l.* and 250*l.* per annum respectively, should be abolished.

They also approve of the appointment of six student Dragomans, with salaries of 200*l.* each, lodging and instruction, to be found them at the public expense, and also of an allowance at the rate of 300*l.* to Mr. Baring for superintending the instruction of the students, on the understanding that steps will be taken at once for reducing the salary of the Archivist, and abolishing the present offices of the second and student Dragoman.

The Under Secretary of State, Foreign Affairs.

I am, &c.
(signed) W. H. Smith.

(G.)

Sir,

Foreign Office, 20 November 1877.

I AM directed by the Earl of Derby to transmit to you the accompanying correspondence as marked in the margin, from which it will be observed that there is some difference of opinion between this office and the Office of Works as to the Vote which should in certain cases bear the lodging expenses of Consular Officers in China and Japan after their arrival at the port to which they have been appointed, until the quarters assigned to them are ready for occupation.

The correspondence fully sets forth the circumstances under which the expenses were incurred, and as there is no question as to the expenditure having been properly disbursed on the public service, Lord Derby would feel obliged if you would favour him with your views on the point at issue.

The Comptroller and Auditor General.

I am, &c.
(signed) F. B. Alston.

(G. 1.)

With the exception of the following Extract, the Correspondence referred to in Mr. Alston's Letter is not printed, as its nature is sufficiently indicated by the subsequent Correspondence resulting from it.

EXTRACT of Despatch from Sir H. Parkes to the Earl of Derby, dated 11th April 1877.

It appears to me that all lodging expenses properly incurred by an officer after his arrival at his post, and when he has, therefore, ceased to travel, are clearly chargeable to the Vote for Rent, and that his account for travelling expenses should be closed as soon as he arrives at his post.

(H.)

Sir,

Exchequer and Audit Department,
27 November 1877.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 20th instant, and its enclosures, relative to the charge for lodging expenses incurred by Consular Officers in China and Japan after their arrival at the port to which they have been appointed until the quarters assigned to them are ready for occupation; and I am to acquaint you, for the information of the Earl of Derby, that the Comptroller and Auditor General concurs in the views taken by his Lordship that all such charges should be defrayed out of the Vote taken by the Office of Works, Class I., Vote 25.

It appears to the Comptroller and Auditor General that, in addition to the irregularities which might arise from an officer including in his travelling expenses lodging charges incurred after the conclusion of his journey, there would be no advantage to the public, but decided inconvenience to the Accounting Officer and to the Examiners in this Department, if distinctions such as those raised by the Office of Works were once admitted as forming a sufficient ground for inserting charges so similar in character in the accounts of two Departments of the State, both drawing their funds from the same ultimate source.

The Comptroller and Auditor General therefore altogether endorses the views expressed by Sir Harry Parkes, and trusts that in future all expenditure of this nature in China and Japan may be classified in accordance with the definite principle laid down in his Despatch of 11th April 1877.

F. B. Alston, Esq., Foreign Office.

I have, &c.
(signed) H. Treherne.

(I.)

Sir,

Treasury Chambers, 30 April 1878.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you the accompanying copies of a correspondence which has taken place between the Foreign Office, the Office of Works, and this Department, relative to the repayment to Consular Officers in China and Japan of hotel expenses incurred whilst removing from one station to another, and to state, with reference thereto, that my Lords are disposed to concur in opinion with the First Commissioner of Works "that where there exists at the port to which an officer is sent a residence, whether permanent or hired (the rent of the latter

O. 12.

S S 2

I. 1 to 4.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

"latter being paid by the Works Department), the claim for hotel expenses incurred whilst waiting to enter upon the occupation of such residence, is fairly chargeable to the Vote administered by the Office of Works, provided that the delay in taking possession be in any way attributable to the action of the Works officers;" and to consider that any other expenditure which may be authorised by the Secretary of State as having been incurred by a Consular Officer on this account, should be charged to the Vote administered by the Secretary of State for Foreign Affairs. With regard to the objection entertained by you to such expenditure being charged to Sub-Head I. "Travelling," of the China Consular Vote, my Lords would suggest whether this might not be obviated by adding to the Sub-Head words to this effect: "Expenses contingent on Removal, or taking up Appointments."

The Comptroller and Auditor General.

I am, &c.
(signed) William Law.

(I. 1.)

My Lords,

Her Majesty's Office of Works,
12, Whitehall-place, S.W., 13 March 1878.

I beg leave to acquaint your Lordships that a question presenting some difficulties has arisen between the Foreign Office and this Department, as to the liability of this Board to repay to certain Consular Officers in China and Japan the amount of hotel expenses incurred by them whilst removing from one station to another.

In dealing with such claims, this Board have laid down the principle that, where there exists at the port to which an officer is sent a residence, whether permanent or hired (the rent of the latter being paid by this Department), the claim for hotel expenses incurred whilst waiting to enter upon the occupation of such residence is fairly chargeable to the Vote administered by this office, provided that the delay in taking possession be in any way attributable to the action of the Board's officers, where, however, there being no official residence, an officer on landing at the port of his destination becomes entitled to a fixed allowance in lieu of lodging, the Board hold that no claim for hotel expenses should be made against them, it being immaterial to them whether the officer in question provides himself with a house or lives at an hotel. It should be noted that the hotel charges include board, and in some cases wine.

In accordance with these principles the Board consented, in December 1875, to certain hotel expenses incurred in 1873 by Mr. Annesley and by Mr. and Mrs. Troup being charged to Sub-Head A., Rents, of the Vote for Legation and Consular Buildings administered by this Department, inasmuch as the expenses in question had been incurred after the officers had arrived at their respective stations, and because the Board's officer was not yet in a position to find them the accommodation to which they were entitled.

In February 1876, however, a claim of 35 dollars was made upon this Department by the Foreign Office, on behalf of Mr. Hodges, for reimbursement of expenses incurred at the Occidental Hotel, at Nagasaki, in June 1874, whilst waiting for quarters; this claim stands on a totally different footing.

The Board did not consider that they were liable to defray this charge, inasmuch as Mr. Hodges, upon reaching Nagasaki, became entitled to a lodging allowance of 40 dollars a month, and they were, therefore, of opinion that either that portion of his hotel expenses, which is for lodging only, should be covered by this allowance, or that the whole should be included in his claim for travelling expenses, against the Foreign Office.

In October 1876 a further claim of 52 dollars 40 cents. was made upon this Department by the Foreign Office, for hotel expenses incurred by Mr. Cooper, at Shanghai, where he was for some time detained pending the vacation of the Interpreter's quarters, at that time occupied by Mr. and Mrs. Jamieson.

The delay which Mr. Cooper experienced in obtaining possession was attributable to circumstances altogether beyond the control of the Board, and of which they had no cognisance; and they were of opinion that any claim for expenses incurred on that account should clearly come under the head of Travelling Expenses, payable by the Foreign Office, and should not be allowed to be a charge against the Vote accounted for by this Department, otherwise the Board would have been paying for the accommodation of an officer for whom a house was provided.

The Secretary of State for Foreign Affairs maintains that there is no real difference between the various cases above referred to, and that they all equally partake of the nature of rent or lodging allowance, and are payable by this Department. Sir Harry Parkes, moreover, to whom the case of Mr. Hodges has been referred, observes that it appears to him that all lodging expenses properly incurred by an officer after his arrival at his post, and *when he has therefore ceased to travel*, are clearly chargeable to the Vote for Rent, and that his account for travelling expenses should be closed as soon as he arrived at his post.

Having regard to the difference of opinion between the two Departments, the Earl of Derby thought it best to place the whole correspondence on the subject before the Comptroller and Auditor General, with the view of eliciting that officer's opinion as to the Vote on which the expenses should properly be borne.

The Comptroller and Auditor General states that he concurs in the view taken by the Earl of Derby, that all such charges should be defrayed out of the Vote taken by this Department.

He further states that it appears to him that, in addition to the irregularity which might arise from an officer including in his travelling expenses lodging charges incurred after the conclusion of his journey, there would be no advantage to the public, but decided inconvenience to the Accounting Officer, and to the Examiners in the Exchequer and Audit Department, if distinctions such as those raised by this Board were once admitted to be a sufficient ground for inserting charges, so similar in character, in the accounts of two Departments of the State, both drawing their funds from the same ultimate source.

I am still of opinion, however, that the claims in question, which, as I have pointed out above, include a charge for board, partake more of the nature of an allowance for subsistence than of an allowance for lodging, and are not fairly chargeable to the Vote administered by this Department, which is only concerned to provide accommodation, or an allowance in lieu thereof.

If the view of the Foreign Office and the Exchequer and Audit Office is correct, as the regulations stand at present, an officer might indefinitely prolong his stay at an hotel at the public expense, and unless some very strict rules were laid down great abuse might ensue.

In the circumstances I have no alternative but to submit the whole question for your Lordships' consideration, and to request your instructions thereon.

The Right Honourable the Lords Commissioners
of Her Majesty's Treasury.

I am, &c.
(signed) Gerard Noel.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

(I. 2.)

Sir,
I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit herewith a copy of a letter, dated the 13th instant, from the First Commissioner of Works, relative to a question of the liability of the Board of Works to repay to certain Consular Officers in China and Japan the amount of hotel expenses incurred by them whilst removing from one station to another; and I am to request that you will lay the same before the Earl of Derby, and move his Lordship to favour my Lords with his observations thereupon.

The Under Secretary, Foreign Office.

Treasury Chambers, 20 March 1878.
I am, &c.
(signed) William Law.

(I. 3.)

Sir,
In compliance with your letter of the 20th ultimo, respecting the liability of the Office of Works to repay, in certain cases, the hotel expenses of Consular Officers moved from one station to another, I am directed by Her Majesty's Secretary of State for Foreign Affairs to request that you will state to the Lords Commissioners of Her Majesty's Treasury as follows:—

Members of the Consular Service, in China and Japan, are provided with quarters in two different ways: either they are assigned a house or apartment, the property of, or provided by, the Government, or they receive an allowance, out of which they provide quarters for themselves. In the latter case the choice, as the Board of Treasury can well imagine, is very limited, so much that the incoming officer in practice almost necessarily takes over the house, or apartments, occupied by his predecessor. It has happened, in the case of quarters provided by the Government, that the house was not ready when the officer reached his post; so also in the case of quarters provided out of the allowance, it has happened that those were not vacated at the actual moment of the officer's arrival. In either case it is necessary the officer should be housed during the interval, and the only practicable arrangement is to send him to an hotel; the Office of Works admits its liability in the one case, but objects to do so in the other. There is, however, no practical difference between the two cases, and whatever be the rule in the one should be the rule in the other also. It would be most inconvenient to charge the former to Class I., and the latter to Class V.; and the Comptroller and Auditor General has very properly objected to the latter being charged as expenses of travelling.

The First Commissioner points out that the claims in question include a charge for board, and he observes that, as the regulations stand, an officer might prolong his stay at an hotel indefinitely. It is not asserted that such an abuse has actually occurred, or is likely to occur, and the contingency is so improbable in view of the supervision exercised, as hardly to merit consideration; but so far as the Office of Works may think it necessary that such a contingency should be provided against by regulation, Her Majesty's Secretary of State will be quite ready to consider with the First Commissioner what further regulation should be adopted; but it must be borne in mind that in a service so peculiar, and carried on under such trying conditions as that of the Consular Establishments in China and Japan, the application of an absolutely fixed rule may become at times impracticable. In such cases something must and ought to be left to the judgment of the officers in charge. The claims objected to by the Office of Works are believed not to be excessive, and as they occur at unfrequent intervals, Her Majesty's Secretary of State considers that they may be safely left to be settled by the officer of the Department of Works, in communication, as the case may be, with Her Majesty's Minister at Peking or Yedo. An officer should not be allowed to put up at an hotel if he finds quarters ready for him on arrival, but if these are under repair, or are temporarily occupied by some other officer retained at his post on public grounds, there is no alternative but to send the newly-arrived officer to an hotel till some other arrangement can be made.

The Secretary to the Treasury.

Foreign Office, 2 April 1878.
I am, &c.
(signed) Julian Pauncefote.

(I. 4.)

My Lords,
In returning to your Lordships herewith Sir Julian Pauncefote's letter of the 2nd instant, referred to me by Mr. Cole's Minute of the 5th instant, I beg leave to state that I see no reason for making any addition to my report to your Lordships on the 13th ultimo, which clearly sets forth the points at issue between this Department and the Foreign Office.

The question, therefore, which I must leave to your Lordships' decision is, whether this Department can be fairly called upon to defray the hotel expenses of Consular Officers, (1) when their stay at an hotel is dependent upon circumstances altogether beyond the possible control of this Board, or (2) when such officers are in receipt of a lodging allowance, which dates, as this Department presumes, from the day on which the officers report themselves at their respective stations.

In the first case your Lordships must bear in mind that this Board have no control over the movements of the officers, nor can they take any steps towards causing the occupant of a residence to vacate the same in sufficient time to admit of its being available for his successor.

In the latter case it seems to me that the lodging allowance is intended to cover all expenses, and that, as I have already pointed out to your Lordships, if it is issued to an officer on reporting himself at a station, his subsequent residence, whether at an hotel or otherwise, is solely a matter for his own consideration, and that this Department should certainly not be called upon to defray any expenses for lodging or board which he may incur.

The Right Honourable the Lords Commissioners
of Her Majesty's Treasury.

Her Majesty's Office of Works,
12, Whitehall-place, S.W., 20 April 1878.
I am, &c.
(signed) Gerard Noel.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

(J.)

Sir,

Exchequer and Audit Department, 10 May 1878.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of Mr. Law's letter of the 30th ultimo, enclosing copies of a correspondence with the Office of Works and Foreign Office, relative to the incidence of the charge for the repayment of hotel expenses incurred by Consular Officers removed from one port to another.

The Comptroller and Auditor General, having fully expressed his view upon the point under discussion between the Secretary of State for Foreign Affairs and the Chief Commissioner of Works, does not consider it necessary to repeat the reasons which led him to the conclusion expressed in his previous letter to the Foreign Office; but as Mr. Noel, in his letter of the 13th March last, seems to ground his objection to the payment out of the Vote administered by his Department, of the lodging allowance to Consular Officers after their arrival at their ports of destination, on the fact that hotel expenses (it is presumed in the sense of charges for board and wine) are mixed up in such charges, the Comptroller and Auditor General directed the re-examination of this Sub-Head of the Consular Vote, for the past two years, with the view of discovering whether any such charges had been passed, either by the Foreign Office or by this Department, without challenge or special authority.

The enclosed statement will show that, with the single exception of Mr. Mongan, who was temporarily in charge of the Chefoo Consulate for 24 days only, no such mixed charge has ever been allowed against the Consular Vote, nor would the examiners in this office feel themselves authorised to pass any such expenditure without specific sanction. Under these circumstances the Comptroller and Auditor General cannot but think that the contention of the Chief Commissioner, that the hotel and lodging expenses are mixed up together, is not borne out by facts, as is shown in the enclosed statement, and that the Consular Vote bears all maintenance charges when properly authorised. The Comptroller and Auditor General, therefore, while regretting that their Lordships should not concur with him, cannot but retain the opinion that the plan proposed by the Foreign Office is that most in consonance with the principles of correct appropriation of the Votes.

To the Secretary of the Treasury.

I have, &c.
(signed) H. Treherne.

Note.—It is not considered that publication of the statement referred to in this letter is in any way necessary.

(K.)

Sir,

Treasury Chambers, 8 June 1878.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you, for your information, the accompanying copy of a Minute of this Board, dated the 6th instant, on the subject of the charges for hotel expenses incurred by Consular Officers in China and Japan, on their removal from one station to another.

The Comptroller and Auditor General.

I am, &c.
(signed) William Law.

K. 1.

(K. 1.)

COPY OF TREASURY MINUTE, dated 6th June 1878.

MY Lords have before them communications from the First Commissioner of Works, the Assistant Secretary at the Foreign Office, and the Auditor General, on the subject of the charges for hotel expenses, incurred by Consular Officers in China and Japan, on their removal from one station to another.

The First Commissioner, while willing to admit that when the rent of an official residence, whether permanently or temporarily hired, is paid by his Department, such expenses should be defrayed from the Vote under his control, provided that the delay in taking possession is due to the action of the officers of his Department, maintains that, where there is no official residence, but that the officer receives a fixed allowance in lieu thereof, no claims should be preferred against his Department, especially as hotel charges include board, and in some cases wine.

The Foreign Office and the Auditor General contend that there is no practical difference between the two cases which are referred to by the First Commissioner of Works, that it would be very inconvenient to divide the expenditure on this account between the Votes under the control of the Secretary of State (Class V.), and of the First Commissioner of Works (Class I.); and that the contention of the latter that hotel expenses frequently include a charge for board and wine, is scarcely borne out by facts, and would be easily detected by the examiners in the Audit Office.

It appears to my Lords that the chief difficulty has arisen by including under Sub-Head B., China Rents, Vote 21, Class I., not only all rents actually paid by the officers of the Department of Works, but also the allowances given in lieu of residences to Consular Officers; and they are of opinion that a distinction should be made between these charges, the former, *i.e.*, the rents actually paid by the Department of Works being alone provided for in Class I., but any allowance given in lieu of residence being provided in Class V., Vote 2, China and Japan, either under a separate Sub-Head, or by an addition to the wording of one of the present Sub-Heads.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

STATEMENT of the EXPENDITURE in the Year 1877-78, under those Sub-Heads of the Vote for CONSULAR SERVICES (GENERAL), which are not Estimated for in Detail.

COUNTRY AND RESIDENCE.	Rank.	Special Services, Outfits, and Travelling.	Postage.	Incidental Expenses.	Chapels, Chaplains, &c.	Hospitals.	Relief to Distressed British Subjects.	Student Dragomans.	TOTAL.
AUSTRIA AND HUNGARY:		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Pesth - - -	Consul General -	-	28 3 2	1 10 9	-	-	4 11 8	-	34 5 7
Ragusa - - -	Consul - - -	155 18 -	6 16 2	-	-	-	-	-	162 14 2
Trieste - - -	ditto - - -	-	-	-	150 - -	-	4 4 -	-	154 4 -
BELGIUM:									
Antwerp - - -	Consul - - -	-	-	-	-	-	1 - -	-	1 - -
BIGHT OF BIAPRA:									
Fernando Po -	Consul - - -	10 19 3	-	- 11 6	-	-	-	-	11 10 9
BRAZIL:									
Rio de Janeiro -	Consul - - -	20 14 10	-	- 16 -	-	-	-	-	21 10 10
Maranhão - - -	Vice Consul -	12 10 -	-	-	-	-	-	-	12 10 -
Perambuco - - -	Consul - - -	-	-	30 2 10	430 6 1	-	11 10 -	-	471 18 11
Bahia - - -	ditto - - -	-	-	-	312 - -	-	-	-	312 - -
Rio Grande do Sul	ditto - - -	88 8 10	2 4 10	-	-	-	-	-	90 13 8
Santos - - -	ditto - - -	218 19 3	-	-	-	-	-	-	218 19 3
CENTRAL AMERICA:									
Guatemala - - -	Consul - - -	-	30 - -	-	-	-	-	-	30 - -
CHILE:									
Valparaíso - - -	Consul - - -	-	-	-	-	-	6 9 -	-	6 9 -
Coquimbo - - -	ditto - - -	-	-	- 16 -	-	-	-	-	- 16 -
COLOMBIA:									
Savanilla - - -	Consul - - -	-	5 16 8	-	-	-	-	-	5 16 8
Panama - - -	ditto - - -	63 1 8	-	- 9 5	-	-	66 18 6	-	130 9 7
Chagres and Colon	Vice Consul -	-	-	-	-	-	12 3 -	-	12 3 -
COSTA RICA:									
San José - - -	Consul - - -	-	27 11 6	-	-	-	-	-	27 11 6
DENMARK:									
Copenhagen - - -	Consul - - -	-	- 9 7	-	-	-	-	-	- 9 7
St. Thomas - - -	ditto - - -	21 15 11	-	-	185 - -	-	-	-	206 15 11
EGYPT:									
Egypt - - -	Agent and Consul General.	-	6 10 9	-	-	100 - -	-	-	106 10 9
Alexandria - - -	Consul and Judge	18 16 8	14 4 2	385 12 10	155 4 -	-	-	-	573 17 8
Cairo - - -	Legal Vice Consul	-	5 5 8	34 15 9	-	-	-	-	40 1 -
Suez - - -	Consul - - -	-	3 9 9	-	-	-	-	-	3 9 9
Port Said - - -	ditto - - -	-	1 1 -	6 - 2	-	-	-	-	7 1 2
FRANCE:									
Paris - - -	Consul - - -	-	-	- 10 10	-	-	-	-	- 10 10
Calais - - -	ditto - - -	-	- 19 1	-	-	-	- 2 6	-	1 1 7
Havre - - -	ditto - - -	-	5 6 5	-	-	-	-	-	5 6 5
Cherbourg - - -	ditto - - -	-	- 5 5	8 18 9	-	-	- 15 4	-	9 19 6
Brest - - -	ditto - - -	-	15 - -	-	-	-	-	-	15 - -
Nantes - - -	ditto - - -	-	-	-	-	-	3 - 10	-	3 - 10
Bordeaux - - -	ditto - - -	-	-	-	-	-	14 3 2	-	14 3 2
Bayonne - - -	Vice Consul -	-	-	1 - -	-	-	-	-	1 - -
Marseilles - - -	Consul - - -	-	- 9 8	-	-	-	25 16 1	-	26 5 9
Corsica - - -	ditto - - -	-	- 5 11	-	-	-	-	-	- 5 11
Algiers - - -	Consul General -	14 8 5	1 5 7	-	-	-	-	-	15 14 -
Martinique - - -	Consul - - -	-	-	- 16 -	-	-	-	-	- 16 -
Réunion - - -	ditto - - -	85 - 6	-	- 16 -	-	-	-	-	85 16 6
New Caledonia -	ditto - - -	-	5 14 10	-	-	-	-	-	5 14 10
Carried forward - - £.		710 13 4	180 19 9	473 16 10	1,232 10 1	100 - -	150 14 1	-	2,827 14 1

CIVIL SERVICE ESTIMATES—CLASS V.—continued.

VOTE 2.—CONSULAR SERVICES—continued.

COUNTRY AND RESIDENCE.	Rank.	Special Services, Outfits, and Travelling.	Postage.	Incidental Expenses.	Chapels, Chaplains, &c.	Hospitals.	Relief to Distressed British Subjects.	Student Dragomans.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
	Brought forward - -	710 13 4	160 19 9	472 16 10	1,232 10 1	100 - -	150 14 1	- -	2,827 14 1
GERMANY:									
Bremen - -	Consul - -	3 18 7	- 7 10	- -	- -	- -	- -	- -	4 6 5
Hamburgh - -	ditto - -	- -	11 - 3	- -	- -	- -	- -	- -	11 - 3
Düsseldorf - -	Consul General -	172 1 10	2 16 8	- -	- -	- -	- -	- -	174 18 6
GREECE:									
Patras - -	Consul - -	- -	1 19 2	- -	- -	- -	- -	- -	1 19 2
Piræus - -	ditto - -	- -	3 14 6	3 13 -	- -	- -	- -	- -	7 7 6
Corfu - -	ditto - -	- -	19 8 7	197 8 -	100 - -	- -	- -	- -	316 15 7
HAYTI:									
Port-au-Prince -	Minister Resident and Consul General.	107 6 3	9 8 -	14 3 -	- -	- -	- -	- -	130 17 3
ITALY:									
Venice - -	Consul - -	- -	- -	10 1 11	- -	- -	- 7 -	- -	10 8 11
Leghorn - -	ditto - -	- -	10 - -	- -	- -	- -	- -	- -	10 - -
Brindisi - -	ditto - -	94 15 5	5 16 9	- -	- -	- -	- -	- -	100 12 2
Naples - -	ditto - -	139 2 6	12 9 3	1 - 4	- -	- -	- 2 8	- -	152 14 9
Palermo - -	ditto - -	13 12 5	- -	- 17 3	- -	- -	- -	- -	14 9 8
Florence - -	ditto - -	31 13 10	1 15 5	- -	- -	- -	- -	- -	33 9 3
MADAGASCAR:									
Tananarivo - -	Consul - -	182 6 -	10 - -	- -	- -	- -	- -	- -	192 6 -
MONTE VIDEO:									
Monte Video -	Consul - -	- -	2 19 7	11 17 3	314 - 10	- -	17 4 3	- -	346 1 11
MOROCCO:									
Tangier - -	Minister Plenipotentiary and Consul General.	67 11 2	5 1 2	1 8 6	- -	- -	- -	- -	74 - 10
Mogador - -	Consul - -	- -	- 14 7	14 1 -	- -	- -	- -	- -	14 15 7
NAVIGATOR ISLANDS:									
Samoa - -	Consul - -	- -	- -	5 14 9	- -	- -	25 - -	- -	30 14 9
NETHERLANDS:									
Batavia - -	Consul - -	- -	- -	- -	- -	- -	27 2 10	- -	27 2 10
Surinam - -	ditto - -	19 17 -	- -	- -	- -	- -	- -	- -	19 17 -
NICARAGUA:									
Grey Town - -	Consul - -	93 11 -	- -	- -	- -	- -	- -	- -	93 11 -
PERSIA:									
Tabreez - -	Consul General -	84 15 4	- -	120 16 -	- -	- -	- -	- -	205 11 4
Resht - -	Consul - -	- -	- -	- 16 -	- -	- -	- -	- -	- 16 -
PERU:									
Callao - -	Consul - -	33 3 3	- -	- -	- -	- -	- -	- -	33 3 3
Islay - -	ditto - -	- -	- -	4 3 4	- -	- -	- -	- -	4 3 4
Carried forward - -	£.	1,754 7 11	258 11 6	858 17 2	1,646 10 11	100 - -	220 10 10	- -	4,838 18 4

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 2.—CONSULAR SERVICES—*continued.*

COUNTRY AND RESIDENCE.	Rank.	Special Services, Outfits, and Travelling.	Postage.	Incidental Expenses.	Chapels, Chaplains, &c.	Hospitals.	Relief to Distressed British Subjects.	Student Dragomans.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - -		1,754 7 11	258 11 6	858 17 2	1,646 10 11	100 - -	220 10 10	- - -	4,838 18 4
PORTUGAL :									
Lisbon - -	Consul - -	- - -	- - -	- - -	- - -	- - -	2 17 -	- - -	2 17 -
Madeira - -	ditto - -	- - -	12 7 11	- - -	- - -	- - -	- - -	- - -	12 7 11
St. Michael's - -	ditto - -	- - -	2 4 -	- - -	- - -	- - -	- - -	- - -	2 4 -
Cape Verde - -	ditto - -	- - -	2 13 8	- - -	- - -	- - -	30 - -	- - -	32 13 8
Loanda - -	Vice Consul - -	123 9 -	6 4 6	2 6 -	- - -	- - -	- - -	- - -	131 19 6
RUSSIA :									
St. Petersburg - -	Consul - -	- - -	3 1 1	- - -	- - -	- - -	59 6 -	- - -	62 7 1
Riga - -	ditto - -	- - -	1 16 5	- - -	- - -	- - -	- - -	- - -	1 16 5
Warsaw - -	Consul General - -	21 11 1	1 17 9	136 - 10	- - -	- - -	3 14 3	- - -	163 3 11
Odessa - -	Consul - -	4 16 5	43 9 10	63 5 -	- - -	- - -	- - -	- - -	111 11 3
Sebastopol - -	Vice Consul - -	67 5 11	- - -	- - -	- - -	- - -	- - -	- - -	67 5 11
Nicolaieff - -	ditto - -	- - -	5 7 8	- 10 5	- - -	- - -	- - -	- - -	5 18 1
Taganrog - -	Consul - -	- - -	9 7 8	- - -	- - -	- - -	- - -	- - -	9 7 8
Kertch - -	ditto - -	- - -	- 10 6	- - -	- - -	- - -	- - -	- - -	- 10 6
Tiflis - -	Consul General - -	- - -	47 19 9	- - -	- - -	- - -	- - -	- - -	47 19 9
SANDWICH ISLANDS:									
Honolulu - -	Consul General - -	11 11 -	9 3 2	- - -	- - -	- - -	1 12 11	- - -	22 7 1
SANTO DOMINGO:									
Santo Domingo - -	Vice Consul - -	- - -	19 11 8	2 10 -	- - -	- - -	- - -	- - -	22 1 8
SPAIN:									
Bilbao - -	Consul - -	- - -	- - -	- - -	- - -	- - -	7 15 7	- - -	7 15 7
Santander - -	Vice Consul - -	11 9 -	1 11 6	- - -	- - -	- - -	- - -	- - -	13 - 6
Cadiz - -	Consul - -	152 14 10	10 12 9	3 17 8	- - -	- - -	- - -	- - -	167 5 3
Malaga - -	ditto - -	- - -	- - -	- - -	150 - -	- - -	- - -	- - -	150 - -
Alicante - -	Vice Consul - -	- - -	10 - -	- - -	- - -	- - -	- - -	- - -	10 - -
Barcelona - -	Consul - -	- - -	- - -	- - -	3 - -	- - -	- - -	- - -	3 - -
Balearic Isles - -	ditto - -	136 10 7	- - -	- - -	- - -	- - -	- - -	- - -	136 10 7
Teneriffe - -	ditto - -	157 17 6	- 8 8	- 8 -	- - -	- - -	- - -	- - -	158 14 2
Havana - -	Consul General - -	205 4 8	22 17 10	28 2 1	- - -	- - -	112 1 -	- - -	368 5 7
Trinidad - -	Vice Consul - -	- - -	12 - -	- - -	- - -	- - -	- - -	- - -	12 - -
Porto Rico - -	Consul - -	277 16 6	24 19 3	- 18 -	- - -	- - -	- - -	- - -	303 13 9
Manilla - -	ditto - -	192 18 2	6 16 -	- 16 -	- - -	- - -	- - -	- - -	200 12 2
SWEDEN AND NORWAY:									
Stockholm - -	Consul - -	- - -	1 15 3	- - -	- - -	- - -	2 14 1	- - -	4 9 4
Gottenburg - -	ditto - -	- - -	10 18 11	- - -	- - -	- - -	- - -	- - -	10 18 11
Christiania - -	Consul General - -	- - -	6 13 4	- - -	- - -	- - -	- - -	- - -	6 13 4
TRIPOLI:									
Tripoli - -	Consul General - -	- - -	- - -	54 - 6	5 - -	- - -	- - -	- - -	59 - 6
Bengazi - -	Vice Consul - -	- - -	1 - 6	15 - -	- - -	- - -	- - -	- - -	16 - 6
Derna - -	ditto - -	- - -	- - -	10 - -	- - -	- - -	- - -	- - -	10 - -
TUNIS:									
Tunis - -	Agent and Consul General.	- - -	- - -	- - -	10 - -	- - -	- - -	- - -	10 - -
Carried forward - - £.		3,117 12 7	534 3 1	1,176 11 8	1,814 10 11	100 - -	440 11 8	- - -	7,183 9 11

CIVIL SERVICE ESTIMATES—CLASS V.—continued.

VOTE 2.—CONSULAR SERVICES—continued.

COUNTRY AND RESIDENCE.	Rank.	Special Services, Outfits, and Travelling.	Postage.	Incidental Expenses.	Chapels, Chaplains, &c.	Hospitals.	Relief to Distressed British Subjects.	Student Dragomans.	TOTAL.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -		3,117 12 7	534 3 1	1,176 11 8	1,814 10 11	100 - -	440 11 8	- - -	7,183 9 11
TURKEY IN EUROPE :									
Belgrade - -	Agent and Consul General.	58 5 6	127 3 6	- - -	- - -	- - -	- - -	- - -	185 9 -
Bucharest - -	- ditto - -	34 16 -	171 4 8	5 10 -	- - -	- - -	2 8 -	- - -	213 18 8
Galatz - - -	Consul - - -	- - -	47 - 10	- - -	- - -	- - -	- - -	- - -	47 - 10
Jassy - - -	Vice Consul - -	135 8 3	- 11 2	- 16 2	- - -	- - -	- - -	- - -	136 15 7
Rustchuk - -	Consul - - -	140 8 4	49 3 1	- - -	- - -	- - -	3 12 9	- - -	193 4 2
Bosnia - - -	- ditto - - -	150 6 6	73 6 2	175 - - -	- - -	- - -	- - -	- - -	398 12 8
Constantinople	Consul General	518 - 10	93 12 1	777 17 7	- - -	626 13 7	865 18 5	581 13 6	2,963 16 -
Adrianople - -	Consul - - -	486 8 8	74 7 11	5 4 7	- - -	- - -	- - -	- - -	566 1 2
Dardanelles - -	Vice Consul - -	- - -	4 18 10	- - -	- - -	- - -	- - -	- - -	4 18 10
Salonica - - -	Consul - - -	203 7 9	40 7 9	7 18 3	- - -	- - -	- - -	- - -	251 13 9
Scutari - - -	- ditto - - -	26 3 -	270 2 5	- - -	- - -	- - -	- - -	- - -	296 5 5
Crete - - -	- ditto - - -	2 10 8	5 1 2	- - -	- - -	- - -	- - -	- - -	7 11 10
Philopopolis -	Vice Consul - -	- - -	- - -	- 16 -	- - -	- - -	- - -	- - -	- 16 -
TURKEY IN ASIA :									
Smyrna - - -	Consul - - -	254 13 4	24 - - -	233 12 -	- - -	622 14 11	- - -	- - -	1,135 - 3
Erzeroum - - -	- ditto - - -	- - -	261 15 6	7 11 -	- - -	- - -	- - -	- - -	269 6 6
Trebisond - - -	Vice Consul - -	- - -	1 12 -	- - -	- - -	- - -	- - -	- - -	1 12 -
Moossul - - -	- ditto - - -	219 16 -	- - -	- - -	- - -	- - -	- - -	- - -	219 16 -
Damascus - - -	- ditto - - -	16 - - -	- - -	- - -	- - -	- - -	- - -	- - -	16 - - -
Aleppo - - -	Consul - - -	- - -	- 10 6	- - -	- - -	- - -	- - -	- - -	- 10 6
Beyrout - - -	Consul General	23 17 3	74 - 3	- - -	- - -	- - -	- - -	- - -	97 17 6
Cyprus - - -	Consul - - -	- - -	- - -	2 6 -	- - -	- - -	- - -	- - -	2 6 -
Jerusalem - - -	- ditto - - -	- - -	5 3 8	- - -	- - -	- - -	- - -	- - -	5 3 8
Jeddah - - -	- ditto - - -	62 5 -	10 13 4	9 4 11	- - -	- - -	9 18 2	- - -	92 1 5
UNITED STATES :									
Portland - - -	Consul - - -	- - -	1 - 6	- - -	- - -	- - -	- - -	- - -	1 - 6
Boston - - -	- ditto - - -	- - -	2 5 3	- - -	- - -	- - -	- - -	- - -	2 5 3
New York - - -	Consul General	- - -	- - -	- - -	- - -	- - -	66 3 8	- - -	66 3 8
Philadelphia - -	Consul - - -	- - -	- - -	- - -	- - -	- - -	56 12 1	- - -	56 12 1
Charleston - - -	- ditto - - -	- - -	- - -	2 14 3	- - -	- - -	- - -	- - -	2 14 3
Mobile - - -	- ditto - - -	5 6 -	1 14 6	- - -	- - -	- - -	- - -	- - -	7 - 6
Pensacola - - -	Vice Consul - -	37 1 3	- - -	106 13 10	- - -	- - -	- - -	- - -	143 13 1
New Orleans - -	Consul - - -	- - -	- - -	- 16 -	- - -	- - -	35 8 -	- - -	36 4 -
San Francisco - -	- ditto - - -	- - -	2 1 8	- - -	- - -	- - -	- - -	- - -	2 1 8
FIJI :									
Fiji - - -	- - -	- - -	- - -	- - -	- - -	- - -	- 18 1	- - -	- 18 1
Expenditure which cannot be localised - - -		- - -	- - -	7 14 2	- - -	- - -	- - -	- - -	7 14 2
£.		5,492 6 11	1,875 19 10	2,520 6 5	1,814 10 11	1,349 8 6	981 10 10	581 13 6	14,615 16 11

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 3.

GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of Colonial Local Revenue, and to defray the Salaries and Allowances of Governors, &c., and other Expenses in certain Colonies, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
IN AID OF LOCAL REVENUES:				
A.—Heligoland	£. s. d. 1,500 — —	£. s. d. 1,461 8 2	£. s. d. 38 11 10	£. s. d. — — —
B.—Falkland Islands	3,500 — —	3,500 — —	— — —	— — —
C.—Leeward Islands	3,000 — —	3,000 — —	— — —	— — —
D.—West Coast of Africa Steamer	3,000 — —	3,000 — —	— — —	— — —
E.—Gambia (in aid of Mail Service)	1,200 — —	1,200 — —	— — —	— — —
F.—Fiji Islands	30,000 — —	30,000 — —	— — —	— — —
FA.—Transvaal Territory	100,000 — —	100,000 — —	— — —	— — —
FB.—Bahamas (Mail Service)	1,081 — —	1,081 — —	— — —	— — —
SALARIES, &c. OF GOVERNORS, &c.:				
G.—Bermudas	2,200 — —	2,057 17 11	142 2 1	— — —
H.—Bahamas	1,200 — —	1,200 — —	— — —	— — —
I.—Western Australia	1,800 — —	1,754 17 1	45 2 11	— — —
K.—Western Coast of Africa	2,500 — —	2,454 11 —	45 9 —	— — —
L.—South Africa	2,000 — —	2,000 — —	— — —	— — —
M.—Windward Islands	8,250 — —	8,085 14 6	164 5 6	— — —
N.—Leeward Islands	3,600 — —	3,600 — —	— — —	— — —
O.—Passages of Governors and other Colonial Officers	6,975 — —	6,981 19 4	— — —	6 19 4
P.—Clergy, North America	1,426 — —	1,318 15 6	107 4 6	— — —
Q.—Newfoundland Magistrates	34 — —	33 5 9	— 14 3	— — —
£.	173,266 — —	172,729 9 3	543 10 1	6 19 4
Deduct Deficit — — — — —			6 19 4	
Net Surplus to be surrendered — — £.			536 10 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - 30,516 - 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—This Saving occurred under the head of Coast Guard Establishment, part of the expenditure under that head being of a variable character.
G.—Owing to a change in the Administration of the Government, half-salary was saved for a short period.
I.—Same as G.
K.—The saving arises from payment of salary for a short period at a reduced rate.
M.—A saving occurred from payment of half-salary only, for Grenada, for a short period, and three-quarters only of the salaries of the Private Secretary and Clerks of the Governor in Chief of the Windward Islands came in course of payment in the year. Some trifling amounts of salary also were not drawn, at St. Vincent and Tobago, at the usual periods.
O.—In consequence of the uncertainty which exists as to the changes which may occur in any year in the appointment of Colonial Governors, &c., it is impossible to estimate with confidence the requirements under this head of service. (There was a Supplementary Estimate in this case.)
P.—The stipend of the Presbyterian Minister at Argenteuil was not claimed; and only nine months of a Widow's Pension came in course of payment in the year. On the other hand, a small balance of a Pension was paid earlier than had been anticipated.
Q.—Rounding of Estimate.

NOTES of EXTRA REMUNERATION in addition to those which appeared in the Estimate.

- G.—Bermudas.—Colonel W. L. Morrison, who administered the Government from 10 May to 9 August 1877, receiving half salary, drew from Army Funds per diem, Pay at 26 s.; Extra Pay at 25 s. 10 d.; Command Pay, 10 s., and Servant's Allowance 3s. Major General Sir R. M. Laffan, Governor, who received half salary from 26 June to 9 August 1877, and full salary after that date, drew from Army Funds, Unattached, Pay at 26 s. per diem.
I.—Western Australia.—Colonel Harvest, who administered the Government on half salary from 7 September to 11 November 1877, drew from Army Funds as Commandant, Rations Allowance, 2 s. 4½ d., and Forage Allowance, 2 s. 7 d. per diem; and as Staff Officer of Pensioners, Consolidated Pay, 12 s. 11 d. per diem; Command allowance, 2 s. 6 d. per diem; and allowance on account of high price of provisions 3 s. per diem.
M.—Windward Islands.—Major Palmer, who received 25 l. 2 s. 9 d. for acting as Aide de Camp to the Governor in Chief from 1 April to 31 May 1877, drew from Army Funds per diem, Pay, 15 s.; Extra Pay, 15 s.; Servant's Allowance, 3 s.; Forage Allowance, 2 s. 6 d.; and Charge Pay, 5 s. And Lieutenant B. Cary, who received 6 l. 2 s. 3 d. for acting in a similar capacity from 17 to 31 December 1877, drew from Army Funds, Pay, 11 s. 7 d. per diem, and Servant's Allowance, 1 s. 6 d. per diem.

EXTRA RECEIPTS, £. 30,516. 0. 5.—These Receipts could not be foreseen by this Department when the Estimate was prepared; 15,516 l. 0 s. 5 d. of the amount was received from the Government of South Australia, in repayment of an amount which had been advanced by the Imperial Government (1842 to 1846) to meet interest on Bonds, &c. The remaining 15,000 l. was repaid by the Gold Coast Government on account of the advance of 35,000 l. in aid of local revenue, which was made by Parliament in 1874-75, on the understanding that it should be repaid if Colonial Funds should become available for the purpose.

The Surplus of 565 l. 18 s. 2 d., shown on the Account of the Vote "Grants in Aid of Expenditure in certain Colonies," for the year ended 31st March 1877, has been surrendered.

Colonial Office,
22 November 1878.

M. E. Hicks Beach.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

STATEMENT of EXPENDITURE on account of Passages of Governors and other Colonial Officers, charged to the Vote of 1877-78.

Colonel R. W. Harley - - -	Expenses in proceeding to Grenada to administer the Government -	£. s. d.	
George Dundas - - -	Expenses in proceeding to Barbados, to administer the Government of the Windward Islands, and in returning to St. Vincent.	61 16 6	
George C. Strahan, Governor-in-Chief of the Windward Islands.	Expenses on a tour of inspection to the Out Islands of his Government.	35 7 -	
G. Des Vœux - - -	Further Expenses in proceeding to Trinidad to administer the Government, and Expenses of going on from Trinidad to St. Lucia.	120 2 10	
PASSAGE ALLOWANCES to following OFFICERS on APPOINTMENT or RETIREMENT:			
Sir Henry Barkly - - -	Governor - - -	Cape of Good Hope - - -	500 - -
Sir John Glover - - -	Administrator - - -	Lagos - - -	300 - -
Sir A. Musgrave - - -	Governor - - -	Jamaica - - -	350 - -
C. H. Kortright - - -	Governor-in-Chief - - -	West African Settlements - - -	300 - -
Sir R. M. Laffan - - -	Governor - - -	Bermuda - - -	350 - -
Sir J. H. Lefroy - - -	- ditto - - -	- ditto - - -	350 - -
Sir J. R. Longden - - -	- ditto - - -	British Guiana - - -	350 - -
Ditto - - -	- ditto - - -	Ceylon - - -	700 - -
C. H. Kortright - - -	- ditto - - -	British Guiana - - -	350 - -
Samuel Rowe - - -	Governor-in-Chief - - -	West African Settlements - - -	300 - -
Sir Harry St. George Ord - - -	Governor - - -	Western Australia - - -	800 - -
Augustus F. Gore - - -	Lieutenant Governor - - -	Tobago - - -	250 - -
Sir W. F. D. Jervois - - -	Governor - - -	Transfer from Straits Settlements to South Australia.	600 - -
Sir W. C. F. Robinson - - -	- ditto - - -	Transfer from Western Australia to Straits Settlements.	658 16 6
Sir A. E. Kennedy - - -	- ditto - - -	Transfer from Hong Kong to Queensland.	496 - 11
Sir W. W. Cairns - - -	- ditto - - -	Transfer from Queensland to South Australia.	196 7 3
		£.	6,981 19 4

Colonial Office,
22 November 1878.

John S. Lewis.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. THERE has been an excess of Expenditure over the Estimate under Sub-Head O, Passages of Governors and other Colonial Officers.

Statement of Payments for Passages, &c., 1877-78.

2. A Statement of the Expenditure incurred in the year 1877-78 on account of Passages, &c., as prepared by the Colonial Office, will be found appended to the Account.

Net Surplus.

3. The Net Surplus to be surrendered is, as shown by the Account, 536*l.* 10*s.* 9*d.*

	£. s. d.
Grant - - - - -	173,266 - -
Expenditure - - - - -	172,729 9 3

Net Surplus - - - £. 536 10 9

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts.

4. Of the sum of 30,516*l.* 0*s.* 5*d.*, which appears on the Account as Extra Receipts paid to the Exchequer, 15,516*l.* 0*s.* 5*d.* is stated to be the amount received from the Government of South Australia in repayment of Advances by the Imperial Government from 1842 to 1846, to meet interest on Bonds, &c.The remaining 15,000*l.* was a repayment on account of a sum of 35,000*l.* voted by Parliament to the Gold Coast Government in 1874-75, which was to be repaid when the funds of the Colony permitted.In reply to a communication which I addressed to the Colonial Office relative to the balance of 20,000*l.*, I have been informed, under date of 2nd November last, that the Secretary of State has proposed to the Treasury to take the necessary steps for the payment by the Colony of 13,000*l.* to the Exchequer, leaving a balance of 7,000*l.*, which he considers the Colony may be able to pay at no very distant date.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

COLONIAL ACCOUNTS.

5. The Colonies in respect of which Votes were taken on the Estimates of the year "in Aid of the Local Revenues" were— Colonial Accounts receiving Grants in Aid.

1. Heligoland.
2. Falkland Islands
3. Leeward Islands.
4. West Coast of Africa Steamer.
5. Gambia (in aid of Mail Service).
6. Fiji Islands.
7. Transvaal.
8. Bahamas (Mail Service).

HELIGOLAND.

Heligoland.

6 The Grant in Aid for this Government was 1,500 *l.*

The Local Revenue has been 160 *l.* 7 *s.* 7 *d.*, and the Local Expenditure 1,277 *l.* 3 *s.* 4 *d.*

The accounts, however, sent to my Department for examination refer only to 1,000 *l.* of the Parliamentary Grant, and certain rents, &c., and the expenditure met from these sources.

In my Report on the Grants for 1876–77, I stated that I had reason to hope that for the future the accounts would exhibit the whole of the receipts and expenditure of the Island.

The subject has been under the consideration of the Colonial Office and the Treasury, but no decision appears to have been yet made respecting the details of the account to be sent to my Department for examination.

An Abstract of the Account rendered for the year 1877–78 is appended.

GENERAL ANNUAL ABSTRACT of Account Current of Lieutenant Colonel Sir H. Fitzhardinge Maxse, Governor of *Heligoland*, from 1st April 1877 to 31st March 1878.

RECEIPTS.			DISBURSEMENTS.		
	£.	s. d.		£.	s. d.
By Balance of previous year - - -	139	14 -	To Salaries to Public Officers - - -	996	- -
„ Bills on the Paymaster General -	1,000	- -	„ Expenses on Government Buildings -	97	- 9
„ Advances from the Colonial Treasury	138	9 3	„ Expenses on Guns and Battery -	158	1 5
„ Ground Rents - - - - -	160	7 7	„ Miscellaneous Expenses - - -	26	1 2
			„ Repaid Colonial Treasury - - -	138	9 3
			„ Balance in hand - - - - -	22	18 3
£.	1,438	10 10	£.	1,438	10 10

Heligoland, 31 March 1878.

Fitz. Maxse.

THE FALKLAND ISLANDS.

7. The Grant for this Government was 3,500 *l.*

Falkland Islands.

The Local Revenue was 1,932 *l.* 13 *s.* 8 *d.*

The Expenditure was 5,525 *l.* 4 *s.* 3 *d.*

In my Report upon the "Grants in Aid," for the year 1876–77, I referred to a Statement of Assets and Liabilities sent from the Colony, which exhibited an excess of Liabilities over Assets amounting to 4,290 *l.* 15 *s.* 4 *d.* on 31st March 1877.

Many of the loans raised by the late Governor to carry on the service of the Colony, and which were the chief cause of this excess of liabilities, have now been paid off, and the debts of the Colony may, it is stated in a letter addressed from the Colonial Office to the Treasury, on the 12th November last, be taken roughly at 2,662 *l.*

An Abstract of the Receipts and Expenditure for the year 1877 is appended, but it does not accurately represent the Revenue and Expenditure of the Colony, in consequence of a system which had been allowed to exist of "cross entries" in the accounts between the Colony and the local merchants, under which as few cash payments as possible took place on either side. This system was put a stop to in May last by the present Governor, and I have reason to expect that from that date the accounts will be rendered to my Department in a more satisfactory manner.

THE FALKLAND ISLANDS.

STATEMENT OF CASH TRANSACTIONS AND TRANSFERS, from 1st January to 31st December 1877.

R E C E I P T S.			P A Y M E N T S.			Reference to Remarks.		Totals.		Reference to Remarks.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

LEEWARD ISLANDS.

8. For the reasons stated in my Report of last year, the Accounts of these Colonies Leeward Islands. are not sent for examination to my Department.

WEST COAST OF AFRICA STEAMER.

9. The Grant in Aid of the maintenance of this Steamer for the year 1877-78 was 3,000 *l.* The actual cost of its maintenance during the year has been 3,426 *l.* 13 *s.* 2 *d.*, as shown by the annexed statement, which has been furnished by the Governor.

STATEMENT of the ACTUAL COST of maintaining the WEST AFRICAN STEAMER
in the Year 1877-78.

HEADS OF EXPENDITURE.	Amount.
	<i>£. s. d.</i>
Wages and Allowances of Officers and Crew of Steamer - - - - -	1,395 7 9
Provisions - - - - -	371 11 4
Coals - - - - -	1,010 - 7
Pilotage - - - - -	2 15 8
Miscellaneous Heads of Expense - - - - -	646 17 10
TOTAL - - - <i>£.</i>	3,426 13 2

I hereby certify that the foregoing statement is correct, according to the best of my knowledge and belief, and I further certify that the amounts which have been drawn on the West Coast of Africa on account of the Parliamentary Vote in aid of the maintenance of the Steamer have been wholly applied to that service.

9 May 1878.

J. J. Crouks,
Assistant to Colonial Treasurer.

I certify that I have carefully examined this return, and the details from which it is compiled, and that, in the absence of certain vouchers for the month of March 1878, it is, as far as I can ascertain, correct.

10 May 1878.

H. F. Blissett,
Auditor General.

Samuel Rowe,
Governor in Chief.

FIJI ISLANDS.

10. The Grant in Aid for the Government of these Islands was, for the year 1877-78, 30,000 *l.*

The Local Revenue was 47,408 *l.* 4 *s.* 3 *d.*, and the Expenditure, after deducting 19 *l.* 14 *s.* disallowed upon the audit of the Account, was 65,019 *l.* 6 *s.* 3 *d.*

An Abstract of the Receipts and Expenditure for the Year 1877 is appended.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

FIJI ISLANDS.

ABSTRACT of RECEIPTS and EXPENDITURE in the Year 1877.

RECEIPTS.				PAYMENTS.			
	£.	s.	d.		£.	s.	d.
Balance on 1st January 1877 :—				Establishments - - - - -	24,793	11	1
In hand - - - - -	14,996	12	9	Pensions - - - - -	1,606	-	-
In Bank of New South Wales - - - - -	738	3	3	Judicial - - - - -	514	10	11
				Contingencies - - - - -	2,005	18	2
				Charitable Allowances - - - - -	58	4	5
Parliamentary Grant - - - - -	30,000	-	-	Medical - - - - -	674	11	5
Customs' Duties - - - - -	16,351	13	3	Rent - - - - -	766	15	7
Warehouse Dues - - - - -	248	5	8	Public Works - - - - -	4,010	4	8
Pilotage, Light Dues, &c. - - - - -	522	16	3	Police and Armed Native Constabulary -	1,679	9	7
General Licences - - - - -	1,971	6	2	Gaols - - - - -	626	6	11
Native Taxes - - - - -	15,103	19	8	Treasury - - - - -	3,010	12	9
Fees, Fines, and Forfeitures - - - - -	1,593	13	-	Postal - - - - -	196	11	9
Stamps (Post and Duty) - - - - -	1,139	-	10	Customs and Harbour Offices - - - - -	822	3	-
Miscellaneous Receipts - - - - -	1,747	-	9	Military (Colonial Pay of Royal Engineers) - - - - -	745	5	-
Land Sales, Survey Fees, &c. - - - - -	2,344	10	3	Education - - - - -	5	5	6
Registration Fees - - - - -	183	19	6	Provincial - - - - -	338	3	8
Repayment of Introduction of Labour -	2,251	12	-	General Transport - - - - -	437	16	1
Repayment Returning, Do. - - - - -	2,950	13	5	Immigration - - - - -	8,937	3	6
Immigration Depôt - - - - -	279	18	10	Interest on Bank Overdraft - - - - -	190	5	9
Receipts by Crown Agents in England -	719	14	8	Steam Service - - - - -	5,561	3	6
				Lands Commission - - - - -	2,412	10	10
				Board of Health Expenses - - - - -	581	10	8
				Miscellaneous - - - - -	4,086	2	4
				Payments by Crown Agents in England -	957	19	2
TOTAL Revenue - - - - -	77,408	4	3	TOTAL Payments - - - - -	65,019	6	3
Advances Repaid in the Colony - - - - -	2,846	8	4	Advances in the Colony - - - - -	4,631	13	4
Do. do. to Crown Agents - - - - -	240	-	-	Ditto by Crown Agents - - - - -	440	-	-
				Balance on 31st December, viz. :—	£.	s.	d.
				In hands of Crown Agents	32,574	1	11
				Less Bill outstanding drawn by Governor on Parliamentary Grant - - - - -	10,000	-	-
					22,574	1	11
				In hands of Receiver General - - - - -	2,885	9	11
				In Bank of New South Wales - - - - -	678	17	2
£.	96,229	8	7	£.	96,229	8	7

The balance in the hands of the Receiver General, as given in his account on 31st December 1877, was 2,671 *l.* 3 *s.* 6 *d.* The difference of 214 *l.* 6 *s.* 5 *d.* is due to various disallowances on the Accounts of 1876 and 1877.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

The Assets and Liabilities of the Colony on the 31st December 1877 are shown in the annexed statement, from which it will be seen that on the 31st December 1877 the estimated excess of Liabilities over Assets was 156,700 *l.*

In the Liabilities is included a sum of 80,000 *l.*, which, it is stated, represents the indebtedness of the Colony at the date of the cession of the Islands to the Crown.

The particulars of this debt are stated at length in the Parliamentary Papers noted in the margin. To meet these liabilities and extraordinary expenses connected with the first establishment of the Government, an Ordinance was passed on the 2nd February 1878, authorising the raising of a loan to the amount of 130,000 *l.*, but the accounts received up to the present time do not show that any moneys have been raised under this Ordinance.

C. 1114, pp. 52, 53, 1875.
C. 1337, p. 5, 1876.

The original Estimate for Fiji was 25,000 *l.*, but a further sum of 5,000 *l.* was added under Treasury authority to meet Expenditure, under the Pacific Islanders' Protection Act, likely to be incurred by the Governor, as High Commissioner for the Western Pacific, for the punishment and repression of kidnapping, and other atrocities, and which expenses, it is stated, could not be defrayed from the already deficient revenue of Fiji. Neither in the accounts of the year 1877, nor in those received for 1878, does there appear any charge for expenses such as those contemplated by the Colonial Office when applying for the additional 5,000 *l.*

I have been informed by a letter from the Colonial Office, dated 3rd January last, that at present it is impossible to furnish details of the expenditure of the 5,000 *l.*, but that a reference has been made to the Colony on the subject.

The High Commissioner has stated in a letter addressed to the Colonial Office, dated 21st December 1878, that about 3,000 *l.* of the amount have been expended on the work of the Commission since the proclamation of the Order in Council, which has, as yet, but partially come into operation.

ASSETS.			LIABILITIES.		
	£.	s. d.		£.	s. d.
Balance at Crown Agents	22,574	1 11	Parliamentary Grant in aid of Colonial Revenue, 1875 - - - - -	40,000	- -
" in hands of Receiver General	2,885	9 11	1876 - - - - -	35,000	- -
" in Bank of New South Wales -	678	17 2	1877 - - - - -	30,000	- ..
Uncollected Advances - - - - -	-	- - -	Estimated indebtedness of the late Government of Fiji, subject to enquiry and adjustment if found equitable, and to the instructions of the Secretary of State - - - - -	80,000	- -
Uncollected Rent - - - - -	-	- - -			
		26,138 9 -			
		1,999 - -			
		102 - -			
		28,299 9 -			
Excess of Liabilities over Assets - - -	-	156,700 11 -			
	£.	185,000 - -		£.	185,000 - -

TRANSVAAL.

11. The transfer of the Province to the Crown took place on the 12th April 1877, and accounts have been sent to my Department for examination in respect of the period from 12th April to 31st December 1877; but, in consequence of their incompleteness, and the absence of many important documents and vouchers, I have informed the Secretary of State that it appears to be undesirable to endeavour to make up and pass the accounts for the period in question.

Transvaal.

A Report by the Acting Auditor at Pretoria, transmitted to the Colonial Office by the Administrator of the Government, is annexed, in which the condition of affairs as regards the accounts is fully described.

The accounts already received in respect of the year 1878 are rendered in a much more satisfactory condition, and I have every reason to expect that I shall be able to report upon them in that sense.

The Grant in Aid for the year 1877-78 was 100,000 *l.* "to meet the immediate necessities of the Provincial Government," to be repaid when local funds will permit.

Mr. Sargeant, one of the Crown Agents for the Colonies, who was sent out by the Secretary of State to inquire into the condition of the finances and other matters connected with the newly acquired Territory, has reported a total debt owing by the Government at the date of transfer, in April 1877, of 295,071 *l.* He gives the amount of the liabilities on 1st January 1878 as 262,930 *l.*, and he considered that if nothing unforeseen happened, the Province should commence the year 1879 with a debt reduced to 195,370 *l.*

Page 275, Parliamentary Paper, C. 3144, 1878.
Debt of Colony at date of transfer, 295,071 *l.*
Liabilities, 1st January 1878, 262,930 *l.*
Estimated debt, 1st January 1879, 195,370 *l.*

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

The Receipts and Expenditure, special and ordinary, for the period from 12th April to 31st December 1877, are stated by Mr. Sargeant, as follows:—

RECEIPTS.			PAYMENTS.		
	£.	s. d.		£.	s. d.
Amount obtained from Imperial Treasury - - - - -	46,328	1 4	Debts of late Republican Government paid off - - - - -	101,350	13 7
Temporary advance from Local Banks - - - - -	65,670	- -	Repayment of special loan - - - - -	2,850	19 -
Sinking fund recovered - - - - -	8,425	- -	Payment of due debentures and interest advanced by bank - - - - -	26,908	1 4
Special loan - - - - -	2,850	19 -	Ordinary current expenditure - - - - -	38,094	7 7
Revenue received at Local Treasury - - - - -	46,293	15 7	Balance - - - - -	273	14 5
TOTAL - - - £.	169,567	15 11	TOTAL - - - £.	169,567	15 11

Sir T. Shepstone to the Secretary of State for the Colonies.

No. 114.

Government House, Pretoria, Transvaal,
22 October 1878.

Sir,
I HAVE the honour to enclose, for transmission to Her Majesty's Commissioners of Audit, the Acting Auditor's Report on the Treasurer's vouchers for payments made from 12th April to 31st December 1877.

2. The Acting Auditor reports that the vouchers have been properly packed and sent to the Post Office to be forwarded by this day's mail, addressed to Her Majesty's Commissioners of Audit, Whitehall, London; I trust, therefore, that they will reach at the same time as this does.

The Right Honourable
The Secretary of State for the Colonies.

I have, &c.
(signed) T. Shepstone, Administrator.

The Acting Auditor's REPORT on the Treasurer's Vouchers for Payments made from 12th April to 31st December 1877.

THE disbursements by the British Administration commenced on 12th April 1877, and up to the end of May the entries were made in the cash book of the late Republic.

In June a qualified accountant was appointed to the Treasury, who, from the very careless and incomplete manner in which the cash book had been formerly kept, finding it impossible to arrive at the actual balance overdrawn at the Cape Commercial Bank, commenced a new one from the date of his taking office, following the same system of classification as in force with the late Republic.

The enormous pressure of work forced upon the departments entrusted with the payment of claims against the late and the present Government, the unfortunate illness of the late treasurer (which unhappily terminated in his death), the difficulty of procuring skilled assistants, added to lack of business knowledge, and lethargy on the part of the Landdrosts, through whom the sums of money were sent for payment to the numerous claimants, all tended to delay the return of the vouchers properly receipted to the Treasury.

It must be borne in mind that with the advent of British rule an entirely new system, incomprehensible to many of the collectors, had been inaugurated, and a revolution had taken place in the internal economy of all the offices, more especially in those of the Landdrosts and magistrates, who had been in the habit of collecting the revenue, and paying their own and subordinates' salaries, their office, gaol, and other expenses out of the fund thus obtained; if any balance was in hand at the end of the month, it was brought forward in the next "*Maand Staat*," a species of Collectors' Accounts which did duty for the Republican officials.

The radical changes proposed and effected by the Administrator struck immediately at the root of the abuses which had hitherto obtained. Collectors were instructed to remit the whole of their receipts to the Treasurer weekly. No balances were to be kept in hand at the end of the month; all payments were to be made by the Treasurer by cheque only. Proper certificates were required on every voucher, and prior to payment every account, salaries included, underwent a severe scrutiny by the Finance Commission, a Board which has saved the Government the expenditure of many thousands of pounds by its rejection of false and fraudulent claims, which, immediately after the annexation, were forwarded from all parts of the country, accompanied by pathetic and clamorous demands for payment. And notwithstanding the utmost care it is to be feared that many fraudulent claims have been paid, owing mainly to the venal character and ignorance of some of the subordinate officials, whose certificates by custom were deemed sufficient to establish the validity of claims upon the Government.

The

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

The system of keeping accounts obtaining with the late Republican Government was faulty in the extreme, not only in the Treasury and Audit Offices, but on the Landdrosts also. In the first-named were kept a cash book, a journal, in which names of persons paying money into, or receiving money from, the Treasury were entered, and a single-entry personal ledger, kept without regard to classification, and utterly valueless as a means of obtaining information regarding the receipts and disbursements under particular heads of service.

In the Audit Office there was no system of registering accounts; those connected with offices in the outlying districts were paid by the heads of departments out of revenue collected and subsequently forwarded to the Auditor with the "*Maand Staten*."

A useful book was kept by the Auditor, in which he entered all salary accounts, giving a page to each individual who was in receipt of even the smallest salary from the Government.

All payments and receipts were entered from the "*Maand Staten*" into a journal on the double entry system, and from thence were posted into a ledger, but it is impossible to conceive how any degree of accuracy was maintained when the payments were made indiscriminately by every collector in the service, as well as by the Treasurer, who frequently paid accounts partly by cheque on the bank, and partly by cash, and the entries were made by the Auditor from the "*Maand Staten*," instead of from the actual vouchers.

The Auditor would seem to have had but little if any control over the receipts and disbursements of the country.

That it was difficult to eradicate the evils of such a system and introduce one which could not be subject to abuse can easily be conceived, when one considers that the Landdrosts exercised almost autocratic rule over their respective countries, and that they had become accustomed to a loose system which gave them unlimited control of the revenue derived from their districts. There was not the readiness to adopt the new regulations, not the energy displayed so necessary to effect speedy payment, and return of the vouchers to the Treasury, and not the intelligence exhibited in grasping the details of the simple regulations provided for their guidance, which one would have expected from men placed in such high and responsible positions. There are but few exceptions to this rule, and notwithstanding the greatest exertions on the part of the Treasurer and Auditor, the new system is still a vexatious puzzle to many.

That the vouchers for 1877 will bear comparison with those for 1878, or that they will bear the strict scrutiny demanded by the Colonial Office cannot be admitted, inasmuch as no particular rule as to form of account has been observed; it apparently made no difference to the Audit Office or Treasury whether an account was made out on a printed form or on a half-sheet of note paper, and there being usually no funds in the Treasury, accounts were passed with the public as liquid documents, in many cases for salary before certification by Auditor or the Treasurer's usual Minute of "*seen for payment*" being written thereon. The Field Cornets and the Farmers' Accounts for services during the 1876 Sekuteuni war, compose a mass of small dirty pieces of paper, covered with hieroglyphics only decipherable by officials who are conversant with the caligraphy of the country. On the other hand, that the vouchers really and truly represent acquittances for the various sums paid out by the Treasurer cannot for a moment be doubted, notwithstanding their great informality.

The Acting Auditor has considered it advisable to send to the Commissioners of Audit certified copies of original vouchers where duplicates had not been furnished, inasmuch as it may be needful to refer to the originals for production of evidence that claims made on the present Government have already been paid.

The vouchers from 12th April to 31st December not having been abstracted, the Acting Auditor cannot send a classified statement of revenue and expenditure of the province during that period. The statements furnished by the Treasurer to the Finance Commission and Mr. Sargeant will, however, suffice in conjunction with copy of the Treasurer's cash book, which accompanies each month's vouchers. A detailed report on each month's vouchers has also been put up, explaining apparent discrepancies, and directing attention to particular points which require elucidation.

It will be noted by the Commissioners of Audit that several of the vouchers are not receipted. The explanation is as follows:—

The population of the country is thinly scattered over a large area. Payment for a man resident in any one district is sent to his Landdrost for disbursement: this officer, having no means at his disposal for communicating with the claimant, or being, perhaps, too indolent to take any extraordinary measures for that purpose, places the cheque in his safe until such time as the man may visit his town and possibly demand payment of his account.

Many of the accounts referred to have been in hands of the Landdrost for more than six months, and seeing there was no chance of the vouchers being completed in time to allow of their being forwarded to England in their proper places if their return was longer delayed, the Landdrosts were instructed to return vouchers and cheques to the Treasurer, who has brought up the total amount as a deposit, as appears from an entry in his cash book on 27th May 1878, and 24th June 1878. Some of these accounts have since then been paid out by special warrant of his Excellency the Administrator.

Audit Office, Transvaal,
4 October 1878.

(signed) D. M. Kisch,
Acting Auditor.

12. In accordance with the directions of the Lords of the Treasury, Colonies which have received Grants in Aid send their accounts to my Department for the three years following the receipt of the Imperial Grant.

Under these circumstances, the Accounts of the Gold Coast, Gambia, Sierra Leone, and St. Helena for the year 1877 have been received for Audit.

GOLD COAST.

13. This Colony received a Grant of 35,000 *l.* in 1874–5. The Revenue of the Colony Gold Coast. in the year 1877 amounted to 106,330 *l.* 5 *s.* 3½ *d.*, and the Expenditure to 82,741 *l.* 15 *s.* 5½ *d.*

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—continued.

STATEMENT showing the Total RECEIPTS and EXPENDITURE in the Year 1877.

R E C E I P T S.			E X P E N D I T U R E.		
Balance in the Colony on 1st January 1877	£.	s. d.	Balance due to Crown Agents on 1st January - - - - -	£.	s. d.
	7,537	- 5		3,226	5 5
Customs - - - - -	81,425	8 7½	By Establishments:—		
Fines, Forfeitures, and Fees of Court - - - - -	3,269	9 4½	Salaries, Fixed - - - - -	44,007	14 -½
Hospital Receipts - - - - -	-	3 -	Salaries, Provisional and Temporary - - - - -	3,887	9 11
Post Office - - - - -	278	11 7	Allowances - - - - -	2,009	- 3½
Profit on Sale of Gold Dust transmitted to Crown Agents - - - - -	196	19 10	Contingencies - - - - -	408	- 9
Sale of Government Property - - - - -	162	14 2	Services (Exclusive of Establishments)	-	-
Licences - - - - -	3,090	3 -	Executive Council - - - - -	29	6 8
Interest on Investments - - - - -	146	12 11	Customs and Treasury - - - - -	959	4 -
Overpayments, &c. refunded - - - - -	3,005	16 1½	Post Office - - - - -	54	17 7
Other Petty Receipts - - - - -	1,445	12 9	Supreme Court - - - - -	308	8 6
Transfers from Parliamentary Grant Account to General Account - - - - -	13,308	13 11	Charitable Allowances - - - - -	62	7 4½
			Educational - - - - -	200	-
			Constabulary - - - - -	2,348	10 6
			Gaols - - - - -	1,400	12 7
			Public Works and Survey Department	11,163	12 5½
			Medical - - - - -	309	14 -½
			Sanitary - - - - -	213	9 -
			Lighthouses - - - - -	109	17 -
			Government Vessels - - - - -	1,802	8 2
			Signal Stations - - - - -	50	8 -
			Rent - - - - -	1,374	19 5
			Transport - - - - -	4,665	10 4½
			Aborigines - - - - -	788	7 3
			Upkeep of Agricultural Garden - - - - -	7	16 -
			Crown Agents' Commission and Contingencies - - - - -	359	4 6
			Military Allowances - - - - -	181	16 9
			Powder Magazine - - - - -	6	1 -
			Refund of Duties - - - - -	137	9 3
			Stationery for all Departments - - - - -	512	8 10
			Water Supply - - - - -	746	14 11½
			Special Expenses - - - - -	4,536	19 1
			Pensions, Retired Allowances and Gratuities - - - - -	99	5 2
TOTAL Receipts - - £.	106,330	5 3½	TOTAL Payments - - £.	82,741	13 5½
Specie received in the Colony from Crown Agents (1,000 <i>l.</i> sent in 1876 did not reach the Colony until 1877) - - - - -	4,000	- -	Specie sent to the Colony by Crown Agents	3,000	- -
Remittances received by Crown Agents - - - - -	14,276	7 9	Remittances from the Colony to Crown Agents - - - - -	18,558	17 -
Amount received from Military Chest for payment of a pension which had not been claimed on 31st December - - - - -	2	6 -		107,526	15 10½
£.	132,145	19 8½	Balance in Colony on 31st December 1877 - - - - -	£.	s. d.
			20,001	9 10½	
			In hands of Crown Agents	4,617	13 8
				24,619	3 6½
			£.	132,145	19 8½

The following were the Assets and Liabilities of the Colony on 31st December 1877:

ASSETS.			LIABILITIES.		
	£.	s. d.		£.	s. d.
Balance in Colony - - - -	20,001	9 10½	Balance of Parliamentary Grant due to the Imperial Government - - -	20,000	- -
„ hands of Crown Agents -	4,617	13 8	Amount due to Commissariat Department for Pension not claimed on 31st December - - - - -	2	6 -
Invested in Exchequer Bills - -	6,600	- -		20,002	6 -
Value of Gold Ornaments sent to the Philadelphia Exhibition, now in England	403	5 1		18,596	3 5½
Advances due by Lagos Government -	976	- 10		£.	38,598 9 5½
Remittances in transit to Crown Agents -	6,000	- -			
£.	38,598	9 5½			

As stated under the head of Extra Receipts (page 309), 15,000*l.* of the Grant in 1874-5 has been repaid to the Exchequer, 13,000*l.* appears to be in course of payment, and it is expected that the remaining 7,000*l.* may be repaid at no very distant date.

Gambia.

14. The Grant in Aid of this Government in 1876-7 was 3,000 *l.*, and in 1877-8 1,200 *l.* was voted for the Mail Service. The local Revenue during the year 1877 amounted to 23,920 *l.* 11 *s.* 4 *d.*, and the Expenditure to 24,838 *l.* 8 *s.* 4½ *d.*

GAMBIA.

STATEMENT showing the Total Receipts and EXPENDITURE in the Year 1877.

RECEIPTS.	Amount received in the Colony.	Amount received by the Crown Agents.	TOTAL RECEIPTS.	PAYMENTS.	Amount Paid in the Colony.	Amount Paid by the Crown Agents.	TOTAL PAYMENTS.
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	£. s. d.	£. s. d.
Balance on 1st January 1877 -	113 1 4	- - -	113 1 4	Balance due to Crown Agents on 1 January 1877 -	- - -	1,073 13 9	1,073 13 9
Parliamentary Grant -	- - -	3,000 - -	3,000 - -	Salaries, Fixed -	9,954 16 7	930 2 1	10,884 18 8
Ditto - for Mail Subsidy -	- - -	1,200 - -	1,200 - -	Ditto Provisional and Temporary Allowances -	298 4 2	- - -	298 4 2
Customs -	18,830 18 3	- - -	18,830 18 3	Contingencies -	329 - 3	12 10 -	341 10 3
Licences -	1,177 15 -	- - -	1,177 15 -	Pensions, &c. -	22 1 3	4 13 9	26 15 -
Land Revenue -	187 15 6	- - -	187 15 6	Revenue Services (exclusive of Establishments) Administration of Justice -	161 4 7	977 13 4	1,138 17 11
Rents, exclusive of Land -	585 7 -	- - -	585 7 -	Charitable Allowances -	249 5 1	1 - 3	250 5 4
Fines, Forfeitures, and Fees -	326 12 10½	- - -	326 12 10½	Education -	64 14 4	- - -	64 14 4
Re-imbursements in Aid -	130 6 8½	- - -	130 6 8½	Hospitals -	159 14 -	- - -	159 14 -
Postage -	58 5 8	- - -	58 5 8	Police and Gaols -	414 16 -	- - -	414 16 -
Sale of Government Property -	7 6 6	- - -	7 6 6	Rent -	201 3 7	1 1 6	202 5 1
Colonial Steamer -	3 13 -	- - -	3 13 -	Transport -	598 5 3	47 19 6	646 4 9
Auction Duty -	27 10 3	- - -	27 10 3	Conveyance of Mails -	70 - -	- - -	70 - -
Special Receipts -	11 19 2	- - -	11 19 2	Works and Buildings -	450 4 1½	209 17 -	660 1 1½
Miscellaneous Revenue -	1,039 19 4	1,535 2 1*	2,575 1 5	Roads, Streets, and Bridges -	12 1 -	500 - -	512 1 -
				Miscellaneous Services -	802 19 8½	233 - 3	1,035 19 11½
				Government Vessels -	402 6 10	- - -	402 6 10
				Aborigines -	550 16 11	353 11 8	904 8 7
				Drawback and Refund of Duties -	346 11 10½	196 14 8½	543 6 7
				Special Services -	619 8 -½	- - -	619 8 -½
				Repayment of Loan -	132 9 6	- - -	132 9 6
				Payments to General Post Office -	11 19 2	- - -	11 19 2
					2,059 7 6	2,000 - -	4,059 7 6
					- - -	1,458 14 7	1,458 14 7
TOTAL RECEIPTS - - - £.	22,385 9 3	5,735 2 1	28,120 11 4	TOTAL EXPENDITURE - - - £.	17,911 9 9	6,986 18 7½	24,838 8 4½
Advances repaid -	597 5 4	88 6 2	685 11 6	Advances -	712 19 10	1 11 -½	714 10 10½
Remittances received by Crown Agents -	- - -	578 14 4	578 14 4	Remittances to Crown Agents -	1,507 13 1	- - -	1,507 13 1
Balance due to Crown Agents -	- - -	6,402 2 7	- - -	Balance on 31st December 1877 -	20,132 2 8	8,002 3 5	28,134 6 1
					2,963 13 3	- - -	1,363 12 5
TOTAL - - - £.	23,095 15 11	8,002 3 5	29,497 18 6	TOTAL - - - £.	23,095 15 11	8,002 3 5	29,497 18 6

* The Miscellaneous Revenue received by the Crown Agents consists chiefly of amounts collected by them for payment to the Postmaster General in adjustment of the Money Order and Postal Account between the Colony and the General Post Office.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

A statement of Assets and Liabilities on the 31st December 1877, compiled from documents in my Department, exhibits an Excess of Liabilities over Assets to the amount of 222 *l.* 17 *s.* 5 *d.*

STATEMENT OF ASSETS and LIABILITIES of the GAMBIA, on 31st December 1877.

ASSETS.			LIABILITIES.		
Balance in Colonial Chest and Vault, as per Certificate of Board of Survey, viz.:	£.	s. d.	Salaries, Pensions, and other outstanding Accounts on 31st December - -	£.	s. d.
Cash - - - - -	872	10 2	Sierra Leone Government for Advances	1,674	17 9
Customs Bonds - - - - -	2,091	3 1	Sierra Leone Government for maintenance of Lunatics - - - -	100	6 6
Advances, viz.:			Parliamentary Grant for Mail Subsidy -	700	- -
Sierra Leone Government - -	414	2 9	Deposits (Intestate Estates) - - -	77	18 5
Gold Coast Government - -	50	8 -	Her Majesty's Ship "Seagull," for coals	49	4 9
Manager of McCarthy's Island	38	5 6	Balance overdrawn at Crown Agents on 31st December 1877 - - - -	1,600	- 10
Ditto (T. H. Heney), from 1874 (repaid 1878) - - - - -	12	11 8			
Gaoler, from 1873 (repaid in 1878) -	10	- -			
Sick Liberated Africans - - -	-	15 10			
Colonial Engineer - - - - -	5	- -			
Salaries - - - - -	41	13 4			
Ground Rents, British Combo, outstanding	13	11 6			
Rents, exclusive of Land, outstanding -	95	6 10			
Fines, Forfeitures, and Fees outstanding	17	2 5			
Remittances in transit to Crown Agents	926	18 9			
Excess of Liabilities over Assets - -	222	17 5			
£.	4,814	7 3	£.	4,814	7 3

ST. HELENA.

St. Helena.

15. The Grant in Aid of this Government in 1876-7 was 5,500 *l.* The local Revenue during the year 1877 amounted to 12,781 *l.* 4 *s.* 6 *d.*, and the Expenditure, which includes the sum of 2,167 *l.* 0 *s.* 8 *d.*, written off on account of the defalcation of the late Treasury Officer, amounted to 15,173 *l.* 16 *s.* 8½ *d.*

STATEMENT OF RECEIPTS and EXPENDITURE from 1st January to 31st December 1877.

RECEIPTS.			EXPENDITURE.		
Parliamentary Grant - - - -	£.	s. d.	Repayment of Advance to Bank of England - - - -	£.	s. d.
Customs - - - - -	5,500	- -	Salaries, Fixed Establishment - -	5,000	- -
Land Sales - - - - -	9,807	15 9	Salaries, Provisional and Temporary -	192	13 6
Land Revenue - - - - -	8	2 6	Allowances - - - - -	80	8 10
Rents (exclusive of Land) - - -	1,088	6 7	Contingencies - - - - -	121	10 -
Auction Duties - - - - -	47	5 -	Pensions - - - - -	3,476	8 3
Licenses - - - - -	76	13 3	Revenue Services (exclusive of Establishment) - - - - -	34	1 6
Taxes - - - - -	687	- -	Administration of Justice - - -	6	- -
Postage - - - - -	262	- -	Hospitals - - - - -	486	9 -
Fines, Fees, &c. - - - - -	529	18 1	Police and Gaols - - - - -	212	15 5½
Fees of Office - - - - -	60	13 3	Rent - - - - -	10	- -
Sale of Government Property - -	36	12 6	Conveyance of Mails - - - - -	417	6 3
Re-imbursements in Aid - - -	30	15 8	Works and Buildings - - - - -	619	1 1
Special Receipts - - - - -	36	18 7	Roads, Streets, and Bridges - - -	308	18 5
	119	3 4	Interest - - - - -	982	4 9
			Debentures paid off - - - - -	750	- -
			Special Disbursements - - - - -	228	- 4
			Defalcation in the Account of Mr. Torbett, late Treasury Officer - - -	2,167	- 8
TOTAL Receipts - - £.	18,281	4 6	TOTAL Expenditure - - £.	20,173	16 8½
Advances Repaid - - - - -	892	2 9	Advances - - - - -	675	19 8
Deposits received (Savings Bank) -	1,480	8 10	Repayments to Depositors in Savings Bank	290	- -
Balance in Commissariat £. s. d.			Balance in Commissariat £. s. d.		
Chest on 1st January - 3,292	5 11		Chest on 31st December 2,284	16 10	
Balance in Treasury Chest - 241	5 -½		Balance in Treasury Chest 36	13 2	
Balance in hands of Crown Agents - - - - -	376	2 3	Balance in hands of Crown Agents - - - - -	1,172	3 11
	3,909	13 2½		3,493	12 11
TOTAL - - £.	24,668	9 3½	TOTAL - - £.	24,668	9 3½

The statement of Assets and Liabilities exhibits an Excess of Liabilities of 12,406 *l.* 1 *s.* 4½ *d.*

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

RETURN showing the ASSETS and LIABILITIES of ST. HELENA, on the 31st December 1877.

ASSETS.				LIABILITIES.			
RENTS:	£.	s.	d.	DEBENTURES:	£.	s.	d.
Balance due 31st December 1876	248	14	2	Amount due 31st December 1876	-	-	13,750 - -
Rent Roll, 31st March 1877	-	441	14 3	Amount paid off in 1877	-	-	750 - -
Rent Roll, 30th September 1877	-	583	10 9½				13,000 - -
Rent of Plantation House for three months	-	-	30 - -				
			1,303 19 2½				
Payments into Treasury in 1877	1,088	6	7				
Written off as irrecoverable	-	6	10 1				
			1,094 16 8				
			209 2 6½				
MONEY ORDER OFFICE:				BANK OF ENGLAND:			
Balance due 31st December 1876	281	16	3	Amount due 31st December 1876	-	-	5,000 - -
Advances in 1877	-	-	430 - -	Amount paid off in 1877	-	-	5,000 - -
			711 16 3				-
Repayments into Colonial Treasury	376	19	5				
Repayments through Crown Agents	-	-	192 13 -				
			569 12 5				
			142 3 10				
TAXES:				SAVINGS BANK:			
Balance due 31st December 1876	40	7	6	Amount due 31st December 1876	-	-	2,144 11 6
Assessment for 1877	-	-	256 - -	Deposits received in Treasury 1877	-	-	1,480 8 10
			296 7 6				3,625 - 4
Payments into Treasury 1877	-	-	263 - -				
			34 7 6	Repayment to Bank in 1877	-	-	220 - -
							3,405 - 4
LICENCES:							
Balance due 31st December 1876	7	-	-				
Issued in 1877	-	-	684 - -				
			691 - -				
Payments into Treasury 1877	-	-	687 - -				
			4 - -				
MARKET:							
Balance due 31st December 1876	-	-	185 15 -				
Payments into Treasury 1877	-	-	80 - -				
			185 15 -				
INDIAN GOVERNMENT:							
Advances in 1877	-	-	82 3 8				
Repayments into Colonial Treasury	5	8	4				
Repayments through Crown Agents	-	-	66 18 2				
			72 6 6				
			9 17 2				
CASH BALANCES 31st December 1877:							
In Colonial Treasury	-	-	36 13 2				
„ Commissariat Chest	-	-	2,284 15 10				
„ Crown Agents	-	-	1,172 3 11				
			3,493 12 11				
			3,998 18 11½				
BALANCE—Net Amount of Liabilities	-	-	12,406 1 4½				
			£. 16,405 - 4				£. 16,405 - 4

J. Homages, Acting Auditor.

The loss of 2,167 l. 0 s. 8 d. to the Colony, which I noticed in my last Report, by the frauds of the Treasury Clerk, has been reduced by the sum of 130 l. 3 s. 5 d., recovered from the estate of the delinquent in 1878, and will be further reduced by an annual deduction of 15 l. from the salary of the late Auditor.

SIERRA LEONE.

16. The Grant in Aid for this Government in the year 1876-77 was 38,000 l. The local Revenue in 1877 was 60,608 l. 11 s. 5 d., and the Expenditure was 69,959 l. 8 s. 7 d. I have not yet been furnished with any sufficient statement of the Assets and Liabilities of the Government on the 31st December 1877.

The Estimates in respect of the year have not received the sanction of Her Majesty's Government. I have been informed by a letter from the Colonial Office, under date 27th September last, that "for various reasons which have been explained to and accepted by the Secretary of State, the Governor has been as yet unable to prepare and send home the revised Estimates for 1877."

SIERRA LEONE.

STATEMENT showing the TOTAL RECEIPTS and EXPENDITURE in the Year 1877.

[illegible]

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 4.

ORANGE RIVER TERRITORY AND ST. HELENA.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray Charges connected with the ORANGE RIVER TERRITORY and the ISLAND of ST. HELENA, in the Year ended 31st March 1878, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Orange River Territory - - - - -	200 - -	200 - -	- - -	- - -
B.—St. Helena - - - - -	2,594 - -	2,284 13 10	309 6 2	- - -
	£. 2,794 - -	2,484 13 10		- - -
Surplus to be surrendered - - - £.			309 6 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	60 - -
	169 - -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—A whole quarter's pensions paid at the Cape (and in one instance two quarters' pension) could not be brought to account in 1877-78; and one pension was not required, and another was not claimed within the year. A small amount was also saved by the death of two pensioners; and the revenue of the Civil and Military Pension Fund proved somewhat larger than had been estimated.

EXTRA RECEIPTS.—More of the capital of the Civil and Military Pension Fund than had been estimated was realised within the year. The amount of the receipts under this head cannot be accurately foreseen.

The Surplus of 465 l. 15 s. 4 d., shown on the Account of the Vote "Orange River Territory and St. Helena," for the year ended 31st March 1877, has been surrendered.

Colonial Office,
22 November 1878.]

M. E. Hicks Beach.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 309 l. 6 s. 2 d.

	£. s. d.
Grant - - - - -	2,794 - -
Expenditure - - - - -	2,484 13 10
Surplus - - -	£. 309 6 2

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 5.

SUPPRESSION OF THE SLAVE TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUPPRESSION of the SLAVE TRADE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances (other than Zanzibar)	912 - -	885 11 -	76 9 -	—
B.—Incidental Expenses - - (ditto) - -	100 - -	55 13 1	44 6 11	—
C.—Moiety of the Expenses of Agency and Consulate General at Zanzibar - - - -	2,750 - -	2,285 3 3	464 16 9	—
D.—Muscat Subsidy - - - - -	3,780 - -	3,870 - -	- - -	90 - -
£.	7,542 - -	7,046 7 4	585 12 8	90 - -
Deduct Deficit - - - -			90 - -	
Net Surplus to be surrendered - £.			495 12 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Caused by a lapse of the allowance attached to the Judgeship at Sierra Leone, and in the salary of the late Consul at Mozambique.

B.—The actual expenditure under this Sub-Head was in excess of the Estimate, but charges have been suspended for which vouchers have not been procurable, owing to the death of the Consul at Mozambique.

C. and D.—Observation not considered necessary.

A Grant has been taken for 42 *l.* 1 *s.* 8 *d.*, the Deficit shown on the Account of the Vote "Commissions for Suppression of the Slave Trade," for the year ended 31st March 1877.

Foreign Office, }
30 November 1878. }

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
R. J. Williams.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 5.

SUPPRESSION OF THE SLAVE TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. It is necessary for me to revert to my Report of last Session on the Appropriation of the Grant, 1876-77, in which I stated that, in consequence of the non-production of vouchers, I was unable to certify to the correctness of the Account, and that it would appear that, instead of the sum of 42*l.* 1*s.* 3*d.* being voted to make good the deficiency shown by the Account, there was a Net Surplus of 33,257*l.* 18*s.* 9*d.* to be surrendered.

Respecting Surplus
on Account,
1876-77.

On reference, however, to the First Report of the Committee of Public Accounts, it will be seen that the Committee (page x) recommended that the sum claimed by the Accounting Officer should be voted, apparently deferring until its final Report any further remarks.

Meanwhile a correspondence took place between the Foreign Office and my Department relative to these charges, and the Accounting Officer expressed some anxiety that so much of the sum charged in the Appropriation Account (1876-77) as was represented by the Accounts rendered should be provisionally allowed on the strength of the mere production of the vouchers, "with the understanding that the examination might be undertaken later;" and he was moved to make this suggestion "by the terms of the First Report of the Committee of Public Accounts, which seemed to him to render it an object of great importance that the Comptroller and Auditor General should be enabled to report that the vouchers had been received;" and thus I was virtually called upon to certify, without examination either by the Foreign Office or by my own Department, to the correctness of a charge which the vouchers on examination might have failed to substantiate.

I felt myself compelled, by the terms of the Exchequer and Audit Departments Act, to withhold my compliance with the Accountant's request, and I accordingly directed an examination of the vouchers furnished, the result of which enabled me to pass the amount claimed, with the exception of the sum charged for the Muscat Subsidy, which, on further explanations, I was ultimately enabled to admit.

There remained a sum of 973*l.* 17*s.* 11*d.* uncovered by vouchers, which, up to the date of the present Account, had not been recovered, but, as appears from the Foreign Office letter of 30th December, has now been received from the India Office, and will consequently form part of the Exchequer Extra Receipts of the present financial year.

Over-payment to
the Indian Govern-
ment.

The essential portions of the correspondence are annexed.

A. B. C. D. E.

2. Sub-Head D.—The excess upon this Sub-Head, though not explained by the Accounting Officer, is apparently occasioned by the difference in the rate of exchange.

Excess on
Sub-Head D.

3. I have to add that the Accounting Officer has undertaken that, in future, formal evidence of the payment of the subsidy to the Sultan of Muscat will be obtained.

4. The Net Surplus to be surrendered is, as shown by the Account, 495*l.* 12*s.* 8*d.*

Muscat Subsidy :
evidence of payment
will in future be
furnished.
Net Surplus.

	£.	s.	d.
Grant - - - - -	7,542	-	-
Expenditure - - - - -	7,046	7	4
Net Surplus - - -	£. 495	12	8

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir,

Foreign Office, 15 June 1878.

WITH reference to the payments made to the India Office in respect of the moiety of the expenses of the Zanzibar Agency and Muscat Subsidy payable from Imperial Revenues, which formed the subject of your Report to Parliament on the Appropriation Accounts for the year 1876-77, I am directed by the Secretary of State to transmit to you the accompanying copy of a letter which has now been received from the India Office, enclosing statements of the expenditure, together with the vouchers, where available, in support of the same.

Adverting to the observations on this subject contained in the First Report of the Committee of Public Accounts for the present year, the Secretary of State concludes that you will be prepared to certify to so much of the sum charged in the Appropriation Account as is represented by the Accounts now rendered, viz., the sum of thirty-two thousand three hundred and twenty six pounds two shillings and one penny, and will recommend that the final adjustment of the Account shall be deferred until the receipt of further particulars, as proposed by the India Office.

A. I.

32,326*l.* 2*s.* 1*d.*

The Comptroller and Auditor General.

I am, &c.
(signed) F. B. Alston.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 5.—SUPPRESSION OF THE SLAVE TRADE—*continued.*

(A. 1.)

My Lord,

India Office, 7 June 1878.

WITH reference to previous correspondence, terminating with my letter of the 15th March last, I am directed by Viscount Cranbrook to forward herewith statements of expenditure incurred in India (together with vouchers where available) on account of the Zanzibar Agency and Muscat Subsidy, from the 1st July 1872 to the end of the financial year 1876-77.

From these papers it will be seen that the sum chargeable against the Imperial Exchequer is 32,326 l. 2 s., being a moiety of the amount disbursed by the Government of India. To meet this, however, an advance of 33,300 l., subject to adjustment, was made in March 1877 by Her Majesty's Treasury, to whom therefore a balance of 973 l. 18 s. is repayable.

It will be observed, however, that particulars are still wanting as to the original cost of the old Agency Buildings, and the amount of interest on a moiety thereof which is chargeable against Imperial Revenues is not included in the present calculation. Under these circumstances, I am directed to state that, with Lord Salisbury's concurrence, Lord Cranbrook proposes to defer the final adjustment of accounts until the receipt of the further particulars which have been promised by the Government of India with respect to the item in question.

The Under Secretary of State,
Foreign Office.

I have, &c.
(signed) *Louis Mallet.*

(B.)

Exchequer and Audit Department,
26 June 1878.

Sir,

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 15th instant, accompanying certain schedules and vouchers in support of charges incurred on account of the Muscat Subsidy and Zanzibar Agency expenses, one moiety of which is payable out of the Parliamentary Grant for the Commission for the Suppression of Slave Trade, and as such was charged against the Vote for the year ended 31st March 1877.

In reply, I am in the first place to point out to you that the schedules and vouchers now furnished do not appear to have been subjected to any examination, either at the India Office or by the officers of the Foreign Office responsible for the proper application of the Parliamentary Grant, and I am to acquaint you, for the information of the Secretary of State, that the Comptroller and Auditor General cannot undertake, by any examination given to vouchers in his office, to relieve the Accounting Department of the responsibility properly attaching to it; nor can he admit that the course pursued in the present instance, of adopting the figures of the Indian Government in its claims against Imperial Funds, is either satisfactory or necessary.

In view, however, of the circumstances connected with this expenditure, the Comptroller and Auditor General has directed the officers of his Department to examine the papers transmitted with your letter. I am to communicate to you, for the information of the Marquess of Salisbury, the following results of this examination, and the reasons which prevent his acceding to the proposal contained in your letter, that the Comptroller and Auditor General should now certify to so much of the sum charged in the Appropriation Account as is represented by the accounts now rendered.

As regards the claim for the reimbursement of the sums stated to have been paid to his Highness the Sultan of Muscat, there is no evidence whatever that the whole or any part of the sum charged has been received by his Highness, nor is any authority produced to show that the payments should have commenced on 1st February 1871. The statement furnished and signed by Mr. Waterfield, who is apparently an official of the Bombay Government, only purports to be "a Statement of Payments on account of the Zanzibar Subsidy, and of the Moiety due by the Imperial Government." The Comptroller and Auditor General is unable to admit that this is evidence on which the disbursement of 24,319 l. 3 s. 2 d. can probably be passed.

In view, therefore, of the numerous difficulties which seem to the Comptroller and Auditor General to stand in the way of an immediate settlement of the claim of the Indian Government, and with regard to the incompleteness of the vouchers furnished in support of the sum it is now proposed to charge, the Comptroller and Auditor General can see no advantage to the public service in passing the charges now raised, or in certifying as to their correctness, subject to subsequent adjustment in the following year's account, as proposed in your letter. The schedules and vouchers are herewith returned.

F. B. Alston, Esq.,
Foreign Office.

I have, &c.
(signed) *H. Treherne.*

(C.)

Sir,

Foreign Office, 15 July 1878.

I AM directed by the Secretary of State to acknowledge the receipt of Mr. Treherne's letter of the 26th ultimo, and its enclosures, relative to the Account of the Muscat Subsidy and Zanzibar Agency expenses, and I am to state to you that, before dealing with the questions on that Account raised in Mr. Treherne's letter, he desires to remove from your mind the impression that, by sending on at once the schedules and vouchers as received from the India Office, it was desired either to relieve this Department of the obligation of examining them or to impose that duty upon the Exchequer and Audit Office.

The Secretary of State had to choose between an immediate examination of these schedules and vouchers, which, with the limited staff at his command, might have involved considerable delay, and the sending them on to you at once, with the understanding that the examination might be undertaken later, and he was moved to the latter alternative by the terms of the First Report of the Committee of Public Accounts, which seemed to him to render it an object of great importance that you should be enabled to report that the vouchers had been received, and thus obviate the necessity for the return of the large sum of between thirty-three thousand and thirty-four thousand pounds to the Exchequer.

The

33,000 l.
34,000 l.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 5.—SUPPRESSION OF THE SLAVE TRADE—*continued.*

The Secretary of State trusts that this explanation will be satisfactory to you, and he desires me to convey to you the expression of his best thanks for having ordered the examination of the schedules and vouchers by your Department, which has, without doubt, materially facilitated the eventual passing of the Account.

I now proceed to reply upon the several points specified in Mr. Treherne's letter.

First, as to the payments made to the Sultan of Muscat, and the authority for their having commenced from the 1st of February 1871; the Secretary of State was under the impression that you had already been furnished with a copy of the Report of the Departmental Committee which formed the groundwork of the action subsequently taken; I am, however, now to transmit to you a copy of that Report, as well as the Treasury Letter adopting its recommendations; and as there seems to be no moral doubt that the money has been paid to his Highness, I am to suggest that perhaps you may be willing to pass the charge, on the understanding that the India Office shall be applied to for receipts.

• • • • •

The Comptroller and Auditor General.

I am, &c.
(signed) F. B. Alston.

(D.)

Foreign Office, 16 August 1878.

Sir,
I AM directed by the Marquess of Salisbury to transmit to you a copy of the answer returned by the India Office to the inquiries respecting the Account of the Zanzibar Agency and Muscat Subsidy, which were addressed to that Department in conformity with my letter of the 15th ultimo, and I am to request that you will have the goodness to state to me, for his Lordship's information, whether on the explanations given by that Department you will be prepared to pass the Account.

D. 1.

The Comptroller and Auditor General.

I am, &c.
(signed) F. B. Alston.

(D. 1.)

India Office, 12 August 1878.

My Lord,
I AM directed by Viscount Cranbrook to acknowledge the receipt of your letter of the 15th ultimo, which embodied the remarks of the Comptroller and Auditor General on the schedules and vouchers showing the amount due from the Imperial Exchequer in respect of a moiety of the expenditure on the Zanzibar Agency and Muscat Subsidy, from the 1st of July 1872 to the end of the financial year 1876-77.

With regard to the first point, as to which further evidence is called for, viz., the Muscat Subsidy payments, I am directed to state that, as far as Lord Cranbrook is aware, it has not been the usual practice to insist on formal receipts being given by an independent Ruler for subsidies paid to him, and that, in his Lordship's opinion, a statement signed by the British officer in charge of the Treasury, together with the evidence afforded by the Treaty stipulations with Muscat, may fairly be accepted as proof that the money has been properly expended. With regard to the omission from the schedules of any credits on account of "Fees, Fines, and Forfeitures" realised during the quarter ended the 30th of June 1872, I am directed to observe that it has been assumed that the liability of the Imperial Government to share in the expenses of the Zanzibar Agency should commence from the 1st July 1872, and in accordance with that principle the Accounts have been prepared. It would seem an obvious conclusion that receipts prior to that date (although included in the schedules for the whole year 1872-73) should not be taken in reduction of expenditure.

There remain, however, two points noticed by the Auditor General, viz., the absence of *Nil* receipts, and an unexplained item of Rs. 75. 3. 3. brought to credit. With regard to these, no information is available in this office, and further reference to India therefore becomes necessary. Taking in consideration, however, the fresh delay that this course would involve, and the nature of the evidence called for, which appears of minor importance, Lord Cranbrook would suggest, for the Marquess of Salisbury's consideration, that the Comptroller and Auditor General should be asked whether the Accounts as they now stand will not satisfy the requirements of his Department, or whether the omissions pointed out by him render a further reference to India necessary.

To the Under Secretary,
Foreign Office.

I have, &c.
(signed) Louis Mallet.

(E.)

Exchequer and Audit Department,
4 September 1878.

Sir,
I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 16th ultimo, enclosing a copy of a letter received from the India Office respecting the Accounts of the Zanzibar Agency and Muscat Subsidy; and, in reply, I am to state, for the information of the Marquess of Salisbury, that under the circumstances the Comptroller and Auditor General is willing to waive the objections raised by this Department on the subject of certain unvouched items and the absence of *Nil* returns, and consequently to admit, as properly chargeable to the Vote, a total sum of 33,228 l. 6 s. 9 d.

The Comptroller and Auditor General, however, cannot, so far as he is concerned, consent to the question of the Appropriation of the Grant, 1876-77, remaining without adjustment at its present point. There is nothing in the evidence given before the Public Accounts Committee to show on what grounds the Committee arrived at the conclusion that the amount advanced to the India Office would prove to be the final sum chargeable to the Vote, in the absence of the requisite vouchers; but, as a matter of fact, it appears from their First Report that, while expecting that the matter would come under their consideration again before their final Report, they did consent to assume the correctness of the figures as shown by the Appropriation Account of the Grant for the Commission for the Suppression of the Slave Trade, and to recommend that the deficit of 42 l. 1 s. 3 d. therein shown should be voted. This sum was subsequently granted by Parliament, thus voting a sum to cover a deficit which the subsequent production of the detailed accounts showed not to have had any real existence.

O. 12.

X X 3

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 5.—SUPPRESSION OF THE SLAVE TRADE—*continued.*

In its Account of the Appropriation of the Grant, 1876-77, the Foreign Office claimed credit for having disbursed 34,202*l.* 4*s.* 8*d.* under Sub-Heads C. and D. of the Vote, and of this sum, as stated by the Comptroller and Auditor General in his Report, 902*l.* 4*s.* 8*d.* was duly accounted for, and properly vouched, the difference, 33,300*l.*, being the amounts paid on account of the Muscat Subsidy and Zanzibar Agency, for which no vouchers had been received. These documents were, however, subsequently transmitted to the Comptroller and Auditor General; but it was found that, even if the irregular form in which they were rendered was condoned, yet the claim by the Indian Government only amounted to 32,326*l.* 2*s.* 1*d.*, viz., on account of the Agency Expenses at Zanzibar, 8,006*l.* 18*s.* 11*d.*, and of the Muscat Subsidy, 24,319*l.* 3*s.* 2*d.* Thus, accepting the figures furnished to the Foreign Office by the India Office, a total charge of 33,228*l.* 6*s.* 9*d.* had been incurred under these Sub-Heads, instead of 34,202*l.* 4*s.* 8*d.*, as stated, and consequently there remains due to Her Majesty's Treasury, as stated in Sir Louis Mallet's letter of 7th June 1878, 973*l.* 17*s.* 11*d.*, which sum, remaining as an admitted imprest or advance, cannot, under the provisions of the 24th section of the Exchequer and Audit Act, be considered as a final charge in the Account for 1876-77.

The Comptroller and Auditor General will, of course, have no alternative but to explain, in his next Report to Parliament, the circumstances under which the excess Vote of last Session was taken, but in the meantime he is of opinion that the Treasury should be communicated with, with a view to the amount overpaid to the Indian Government being recovered and surrendered to Her Majesty's Exchequer.

In conclusion, I am to make one remark with reference to the Enclosure in your letter of the 16th ultimo. The Comptroller and Auditor General did not suppose, when asking for some evidence of the payment of the Muscat Subsidy, that the autograph signature of the Sultan should be required; but he presumed that the officers of his Highness's Treasury, into whose hands probably the subsidy is paid, should furnish some proof of its receipt, and he cannot suppose that the Indian Government is content with the annual disbursement of so large a sum without evidence of its having reached its proper destination.

It is this evidence which the Comptroller and Auditor General is of opinion should be produced to him in future, before he can be expected to certify to the House of Commons as to the proper appropriation of the Parliamentary Grant, and I am to request that you will move the Secretary of State for India to furnish the Foreign Office in future with some proof of the payment of the subsidy other than the statement of the Consular Agent.

To F. B. Alston, Esq.,
Foreign Office.

I have, &c.
(signed) Hay Cooper.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 6.

TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TONNAGE BOUNTIES, &c., and LIBERATED AFRICAN DEPARTMENT, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Tonnage and Slave Bounties - - - -	12,000 - -	11,457 11 4	542 8 8	—
LIBERATED AFRICAN DEPARTMENT:				
B.—Salaries - - - - -	161 - -	179 16 5	- - -	18 16 5
C.—Boat Service and Repairs to Boats - - -	169 - -	171 12 -	- - -	2 12 -
D.—Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof - - - -	125 - -	175 9 8	- - -	50 9 8
E.—Rent, and Allowances in lieu thereof - -	40 - -	50 - -	- - -	10 - -
F.—Incidental Expenses - - - - -	100 - -	26 8 6	73 11 6	—
G.—Maintenance of Liberated Africans - - -	3,392 - -	3,316 6 4	75 18 8	—
H.—Maintenance and Repairs of Buildings - -	50 - -	23 17 -	26 8 -	—
£.	16,087 - -	15,401 1 3	717 16 10	81 18 1
Deduct Deficit - - - -			81 18 1	
Net Surplus to be surrendered - - - £.			635 18 9	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Expenditure under this Sub-Head depends upon the number and magnitude of the captures within the year. It cannot, therefore, be precisely estimated.

B. and D.—These Deficits arose from the fact that, during the year, slaves were taken at Sierra Leone, where there is not now any permanent establishment for their reception. Remuneration for Overseers, was, therefore required as well as provisions and forage, &c.

C.—The Expenditure under this Sub-Head cannot be foreseen.

E.—Five quarters' allowance happened to be paid within the year.

F. and G.—These Surpluses are owing to the death during the year, of certain of the Africans for whom provision was made.

H.—The Expenditure for repairs proved less than had been expected.

The Surplus of 1,440 *l.* 14 *s.* 8 *d.*, shown on the Account of the Vote "Tonnage Bounties, &c., and Liberated African Department," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*VOTE 6.—TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT—*continued.*

STATEMENT of PAYMENTS made in the Year 1877-78, on account of BOUNTIES on SLAVES, CAPTURED NEGROES' SUPPORT, in continuation of the Statement in last Year's Estimate.

I.—TONNAGE AND SLAVE BOUNTIES, &c.

CAPTORS.	Amount.
	£. s. d.
The Officers and Crew of Her Majesty's Ship "London" - - - - -	9,620 6 11
Ditto - - ditto - - "Philomel" - - - - -	10 19 -
Ditto - - ditto - - "Rifleman" - - - - -	95 - -
Ditto - - ditto - - "Lynx" - - - - -	816 9 9
T. A. Wall, Acting Commandant of British Sherboro' - - - - -	381 7 4
C. W. Edwin, Senior Landing Waiter at Custom House, Freetown - - - - -	191 1 1
R. R. Elliott, Branch Pilot of Freetown - - - - -	342 7 3
£.	11,457 11 4

II.—SUPPORT OF CAPTURED NEGROES.

DESCRIPTION OF SERVICE.	Amount.
	£. s. d.
Salaries - - - - -	179 16 5
Boat Service and Repairs to Boats - - - - -	171 12 -
Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof - - - - -	175 9 8
Rent, and Allowances in lieu thereof - - - - -	50 - -
Incidental Expenses - - - - -	26 8 6
Maintenance of Liberated Africans - - - - -	3,316 6 4
Maintenance and Repairs of Buildings - - - - -	23 17 -
£.	3,943 9 11

Treasury,
2 January 1879.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

LIBERATED AFRICAN DEPARTMENT:

B.—Salaries.

C.—Boat Service and Repairs to Boats.

D.—Provision, Forage, Fuel, and Light, and Allowances in lieu thereof.

E.—Rent, and Allowances in lieu thereof.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 635 *l.* 18 *s.* 9 *d.*

	£.	s.	d.
Grant - - - - -	16,037	-	-
Expenditure - - - - -	15,401	1	3
Net Surplus - - -	£.	635	18 9

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 7.

EMIGRATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EMIGRATION, in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Emigration Board, Salaries and Wages - -	2,192 - -	2,049 6 8	142 13 4	—
B.— Ditto - ditto - Incidental Expenses - -	100 - -	21 14 2	78 5 10	—
C.—Passages, in certain cases, of Families of Convicts or of Time-expired Men - - - -	200 - -	69 12 1	130 7 11	—
	£. 2,492 - -	2,140 12 11		—
Surplus to be surrendered - - - £.			351 7 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
2,000 - -

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - *

**Note.*—In consequence of the reorganisation of the Emigration Board, the duty of collecting and accounting for the Exchequer Extra Receipts as stated above, devolved on the Crown Agents for the Colonies from 1st April 1877 (*vide* Treasury Letter of the 11th January 1877, No. 36. Copy herewith), and no moneys were consequently received by the Accounting Officer for the Vote on this Account.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving caused partly by the transfer of the Office Messenger to the Colonial Office, and the non-appointment of his successor for some months after, and partly from the fact that expenses for copying were less than were anticipated.

B.—Charges less than anticipated.

C.—Charges less than anticipated.

The Surplus of 776 l. 2 s. 2 d., shown on the Account of the Vote "Emigration," for the year ended 31st March 1877, has been surrendered.

S. Walcott,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS V.—continued.

VOTE 7.

EMIGRATION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Surplus.

1. THE Surplus to be surrendered is, as shown by the Account, 351*l.* 7*s.* 1*d.*

	£.	s.	d.
Grant - - - - -	2,492	-	-
Expenditure - - - - -	2,140	12	11
Surplus - - - - -	£. 351	7	1

EXTRA RECEIPTS, payable to EXCHEQUER.

Extra Receipts.

2. With reference to the Note on the Account, respecting the collection of, and accounting for, Exchequer Extra Receipts, I have received an Explanatory Letter and Statement from the Treasury, copies of which are annexed to this Report.

LETTER referred to in the foregoing REPORT.

(21,086—78.)

Treasury, S.W.,
4 January 1879.

Sir,
WITH reference to Mr. Treherne's letter of the 21st ultimo, asking for information as to the amounts paid into the Exchequer in 1877-8 on account of the Rents of Guano Islands, I am directed by the Lords Commissioners of Her Majesty's Treasury to inform you that they have caused the enclosed Statement to be prepared, which will furnish the explanations desired. You will observe that, although the nominal rents at which the islands are leased amount to 1,950*l.*, the sum actually receivable from them was only 1,450 *l.*, my Lords having consented to a temporary reduction of 500 *l.* a year.

The Comptroller and Auditor General.

I am, &c.
(signed) William Law.

(Enclosure.)

RENTS OF GUANO ISLANDS, YEAR 1877-8.

	Annual Rent.	Paid into the Exchequer within the Year.	In Excess of Yearly Rent.	Less than Yearly Rent.
	£.	£. s. d.	£.	£. s. d.
Sombrero - - - - -	1,000*	250 - -	- -	250 - -
Malden - - - - -	500	495 9 6	- † -	4 10 6
Bramble Cay - - - - -	100	98 16 6	- † -	1 3 6
Bird - - - - -	100	200 - -	100	-
Caroline - - - - -	50	25 - -	- -	25 - -
Flint - - - - -	50	25 - -	- -	25 - -
Vostock - - - - -	50	25 - -	- -	25 - -
Willis's Islets - - - - -	100	100 - -	-	-
	1,950	1,219 6 -	100	330 14 -
Deduct - - -	500			
£.	1,450	Net Deficiency - £. 230. 14.		

* A temporary reduction to 500 *l.*, approved by Treasury (6522—74, and 9624—77).
† Owing to loss by exchange.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued*.

VOTE 8.

SUEZ CANAL (BRITISH DIRECTORS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUEZ CANAL (BRITISH DIRECTORS), in the Year ended 31st March 1878, showing a Surplus upon two Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Personal Remuneration - - - - -	1,400 - -	1,400 - -	—	—
B.—Travelling Expenses - - - - -	400 - -	398 18 -	6 2 -	—
C.—Outfit Allowance - - - - -	200 - -	200 - -	—	—
D.—Incidental Expenses - - - - -	20 - -	18 12 6	1 7 6	—
£.	2,020 - -	2,012 10 6		—
Surplus to be surrendered - - £.			7 9 6	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - - -	650 - -
	768 15 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B. and D.—Casual difference between Estimate and Expenditure.

EXTRA RECEIPTS.—This sum is thus composed:—

Directors' Fees, Year to 31st December 1877 - - - - -	£. s. d.
Interest and Dividend on qualifying Shares, Year 1877 - - - - -	459 6 -
	309 9 7
	£. 768 15 7

The Surplus of 219 l. 12 s. 7 d., shown on the Account of the Vote "Suez Canal (British Directors)," for the Year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
H. B. Arber.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 7 l. 9 s. 6 d.

Grant - - - - -	£. s. d.
Expenditure - - - - -	2,020 - -
	2,012 10 6
Surplus - - - - -	£. 7 9 6

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 9.

TREASURY CHEST.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY CHEST, in the Year ended 31st March 1878, showing a Deficit upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Loss on Treasury Chest Transactions (1876-77) -	6,326 - -	6,330 4 11	- - -	4 4 11
Deficit to be Voted - - - £.				4 4 11

EXPLANATION of the Cause of Variation between Expenditure and Grant.

This Deficit was occasioned by the payment in the course of the year of a sum for the conveyance of specie abroad, which sum escaped observation when the Estimate was framed.

The Surplus of 668 l. 14 s. 1 d., shown on the Account of the Vote "Treasury Chest," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Deficit to be voted is, as shown by the Account, 4 l. 4 s. 11 d.

	£.	s.	d.
Grant - - - - -	6,326	-	-
Expenditure - - - - -	6,330	4	11
Deficit - - - £.	4	4	11

CIVIL SERVICE ESTIMATES—CLASS V.—*continued*.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class V. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 11,031 £. 13 s. 1 d.

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Diplomatic Services - - - - -	220,758	217,403 7 7	3,354 12 5	- - -	27,154 - -	26,424 18 6
2	Consular Services - - - - -	247,894	242,548 19 4	5,345 - 8	- - -	57,500 - -	85,904 3 3
3	Grants in Aid of Expenditure in certain Colonies -	173,266	172,729 9 3	536 10 9	- - -	- - -	30,516 - 5
4	Orange River Territory and St. Helena - -	2,794	2,484 13 10	309 6 2	- - -	60 - -	169 - -
5	Suppression of the Slave Trade - - - - -	7,542	7,046 7 4	495 12 8	- - -	- - -	- - -
6	Tonnage Bounties, &c., and Liberated African } Department - - - - -	16,037	15,401 1 3	635 18 9	- - -	- - -	- - -
7	Emigration - - - - -	2,492	2,140 12 11	351 7 1	- - -	2,000 - -	- - -
8	Suez Canal (British Directors) - - - - -	2,020	2,012 10 6	7 9 6	- - -	650 - -	758 15 7
9	Treasury Chest - - - - -	6,326	6,330 4 11	- - -	4 4 11	- - -	- - -
	TOTAL - - - £.	679,129	668,097 6 11	11,035 18 -	4 4 11	87,364 - -	143,772 17 9
NET SURPLUS - - £. 11,031 13 1						More than Estimated } £. 56,408 17 9	

Exchequer and Audit Department,
15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1877-78.

C L A S S V I.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VI., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUPERANNUATION and RETIRED ALLOWANCES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superannuation Allowances - - - -	232,919 - -	233,488 10 3	- - -	569 10 3
B.—Compensation Allowances - - - -	221,392 - -	218,873 18 4	2,518 1 8	—
C.—Compassionate Allowances - - - -	2,700 - -	2,930 13 3	- - -	230 13 3
D.—Gratuities - - - -	3,000 - -	2,904 7 10	95 12 2	—
	£. 460,011 - -	458,197 9 8	2,613 13 10	800 3 6
Deduct Deficit - - - -			800 3 6	
Net Surplus to be surrendered - - - £.			1,813 10 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - -	Nil.
Amount of Extra Receipts realised in the year 1877-78, and paid over to Exchequer -	364 7 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

- A.—The new allowances exceeded the savings by deaths.
 B.—The savings by death, especially in the case of late officers of the Court of Bankruptcy, exceeded the new allowances.
 C.—The Excess arose principally from cases of labourers in the Royal Parks.
 D.—A close Estimate in these cases is impossible.

EXTRA RECEIPTS.—This amount is a refund on account of pension overpaid to Sir R. W. Rawson for the period from 31st May 1875 to 31st March 1876, and has been thus dealt with in accordance with Audit query, No. 17, 30th May 1878.

The Surplus of 5,929/. 7s. shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1877, has been surrendered.

Paymaster General's Office, }
 20 November 1878. }

J. P. Collier,
 Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observation contained in the annexed Report, is correct.

Examined,
 Hay Cooper.

Wm. Dunbar,
 Comptroller General of Her Majesty's Exchequer,
 and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Excess of Expenditure over the Estimate under Sub-Heads A., Excess.
 "Superannuation Allowances," and Sub-Head C., "Compassionate Allowances."

2. Under Sub-Head A., a payment of 6*l.* 4*s.* 7*d.*, and under Sub-Head B., a payment Unvouched pay-
 of 3*l.* 6*s.* 3*d.* are unvouched. In reply to a communication on the subject, the Deputy ments.
 Paymaster General has informed me that "the vouchers were mislaid in the Paymaster
 General's office after they had been examined and found correct in every respect."

Under these circumstances, and as the payments were made by Colonial postmasters,
 and repayment was claimed from the Paymaster General by the Postmaster General,
 I have not thought it incumbent upon me to report the sums as not properly chargeable
 to the Vote.

3. The Net Surplus to be surrendered is, as shown by the Account, 1,813 *l.* 10*s.* 4*d.* Net Surplus.

							£.	s.	d.
Grant	-	-	-	-	-	-	460,011	-	-
Expenditure	-	-	-	-	-	-	458,197	9	8
Net Surplus	-	-	-	-	-	-	£. 1,813	10	4

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MERCHANT SEAMEN'S FUND, PENSIONS, &c., in the Year ended 31st March 1878, showing a Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pensions - - - - -	33,000 - -	32,840 1 8	659 18 4	—
B.—Commutation of Pensions - - - - -	100 - -	58 6 -	41 14 -	—
	£. 33,100 - -	32,398 7 8		—
Surplus to be surrendered - - - £.			701 12 4	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer* - - -	250 - -
*Gross Amount realised - - - - -	£. 328 13 6
Contributions returned - - - - -	77 2 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving arises from the mortality having been greater than was anticipated.

B.—It is impossible to estimate closely the sum required for commutations in any given year.

The Surplus of 671*l.* 11*s.* 9*d.*, shown on the Account of the Vote "Merchant Seamen's Fund, Pensions, &c.," for the year ended 31st March 1877, has been surrendered.

Board of Trade, }
30 November 1878.

Allen Stoneham,
Accounting Officer.

I certify that this Account has been examined under my directions, and, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES--CLASS VI.--continued.

VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Report on the Appropriation Account of this Vote for the year 1874-75, and also that for the year 1875-76, called attention to the fact of the acceptance by the Board of Trade of contributions from seamen entitling the contributors to pensions in cases which appeared inadmissible under the terms of the Act 14 & 15 Vict. c. 102, ss. 43 and 50, in consequence of which, in January 1877, the Board of Trade obtained a legal opinion on the subject, which being adverse to the course which had been pursued by the Board of Trade, the contributions referred to were returned to the seamen. Contributions of Seamen towards Pensions.

It was intended to have obtained fresh statutory authority on the subject in the Merchant Shipping Bill of last Session, but, as the Bill was withdrawn, the Treasury gave an authority to the Board of Trade to act as heretofore upon the understanding that the necessary statutory powers will be sought and obtained next Session.

Under this Treasury direction the Board of Trade have received a contribution from a seaman, which, as the law at present stands, is inadmissible.

2. I have not been furnished with receipts for Pensions, amounting to 95*l.* 19*s.*, paid by consuls, colonial treasurers, and supervisors of Excise, through the agency of the War Office during the year 1876-77, and charged in the present Account. Certain Receipts not furnished.

It has been explained by the Board of Trade that the War Office, through which the Pensions are paid, are now unable to supply the vouchers and receipts required, but that in future care will be taken to have these Pension receipts abstracted from the various Accounts in which the charges appear. Under these circumstances, and as a certificate has been furnished by the Deputy Accountant General of the Army that the charges have been properly vouched and are correct, I have not considered it necessary to report these payments as not properly chargeable in the Vote.

3. The Surplus to be surrendered is, as shown by the Account, 701*l.* 12*s.* 4*d.* Surplus.

	£.	s.	d.
Grant - - - - -	33,100	-	-
Expenditure - - - - -	32,398	7	8
Surplus - - -	£. 701	12	4

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RELIEF of DISTRESSED BRITISH SEAMEN ABROAD, in the Year ended 31st March 1878, showing a Surplus upon one Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Relief of Distressed British Seamen Abroad -	32,000 - -	30,612 2 4	1,387 17 8	—
B.—Contribution towards Establishment at Sable Island.	400 - -	400 - -	—	—
C.—Contribution towards Establishment at Torres Straits.	600 - -	600 - -	—	—
£.	33,000 - -	31,612 2 4		—
Surplus to be surrendered - - - £.			1,387 17 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
1,800 - -

Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer* 1,576 2 7

* This amount contains 316*l.* 1*s.* 3*d.*, balance of Wages of Living Seamen, 1876-77, less 12*l.* 14*s.* 9*d.*, paid on account of wages, that had been surrendered in previous years.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Slightly over-estimated.

B. and C.—Nil.

EXTRA RECEIPTS.—Slightly over-estimated.

The Surplus of 776*l.* 8*s.* 11*d.*, shown on the Account of the Vote "Relief of Distressed British Seamen Abroad," for the year ended 31st March 1877, has been surrendered.

Board of Trade, }
30 November 1878. }

Allen Stoneham,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
Hay Cooper.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN the Report on this Vote for the year 1869-70, paragraph 11, attention was drawn to the subject of the Wages of Seamen discharged in British Possessions ; and it was then pointed out that the instructions to Board of Trade officers in the Colonies were apparently at variance with the Merchant Shipping Act of 1854, under which officers acting for the Board of Trade in the Colonies have no power to claim and dispose of wages of seamen.

Wages of Seamen
Discharged in
British Possessions.

In reply to a Question (899) on this subject by the Committee of Public Accounts, the Permanent Secretary of the Board of Trade stated that the Act was imperfect in this respect, and that in the new Merchant Shipping Bill care would be taken to put the case of seamen discharged in colonial ports on the same footing as those discharged in foreign ports.

Since 1870 three or more Shipping Acts have been passed, but no steps have apparently been taken to amend Section 210 of the Act of 1854, which deals with the subject.

The attention of this Department has again been called to the subject, and a correspondence has taken place with the Board of Trade with reference to the ultimate disposal of wages paid to mercantile marine officers in India, as it had been observed that wages were sometimes brought into their accounts with the Board of Trade, the disposal of which was not accounted for, and that at other times wages stated to have been paid to such officers were altogether omitted from the accounts of the mercantile marine officers.

I have been informed by the Board of Trade that the instructions issued from the Department of the Comptroller General, Calcutta, to mercantile marine officers are to omit from their accounts all balances of wages, unless the seamen die in India, or are sent home or to another port.

In the case of seamen left behind in hospital or gaol, their wages are placed in deposit pending their discharge or release, when the balances, after deducting all expenses, are returned to the seamen, and neither the receipts nor the payments are shown in the agents' accounts with the Board of Trade.

It appears to be desirable to bring this subject of seamen's wages, discharged in British Possessions, again under consideration, as it would appear that, so long as Section 210 of the Act of 1854 remains unamended, the agents of the Board of Trade in British Possessions abroad labour under an admitted defect in the law in dealing with the wages of discharged British seamen, whilst at present the mode of accounting for such wages as do come into the hands of these officers is unsatisfactory, and not calculated to afford security that the balance of unclaimed wages of living seamen, which is paid over annually to the Exchequer contains all sums properly belonging to it.

It is further to be observed on this subject that it may and probably does happen that seamen are relieved at the public expense, after discharge in India or other British Possessions abroad, who had balances of wages due to them, which would be applied towards meeting their expenses did the same facility exist of claiming their wages as in foreign ports.

In illustration of the point, I may refer to the case of a seaman sent home at the public expense from Chittagong, to whom wages amounting nearly to the cost of his passage were due, and had apparently been handed over by the master of the vessel from which the seaman was discharged, but respecting the disposal of which no satisfactory explanation has been afforded to my inquiries.

The Board of Trade have informed me by letter, dated 4th January 1879, that a letter was written to the India Office on the 12th June 1878, pointing out the different modes adopted by mercantile marine officers in India in dealing with seamen's wages, and suggesting that one uniform system should be established and followed at all Indian ports, to which letter no reply has yet been received by the Board of Trade.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*VOTE 3.—RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD—*continued.*

Charge for Subsistence and Conveyance Home of a Crew.

2. It appears desirable to draw attention to a charge, amounting to 522 *l.* 14 *s.* 6 *d.*, including consul's commission, for subsistence, and conveyance home, of the crew and others of the S. S. "Hibernia," employed by the Telegraph Construction and Maintenance Company, wrecked at Maranham in November 1877. The ship was wrecked on her arrival in harbour, and the crew and cablemen, and others, were thrown upon the consul's hands. In order, as he considered, to save the greater expense of maintaining them until a vessel happened to visit the port, he chartered the "Braganza" to carry them to Liverpool, at a cost of 1,200 *l.* Towards this expense, the owner's agent contributed 400 *l.*

In addition to the sum of 800 *l.*, the consul expended certain amounts for their subsistence for seven days at Maranham, and a further sum (44 *l.* 17 *s.*) has been paid by the Board of Trade for the conveyance home of 13 men of the "Hibernia" by the "Braganza" beyond the sum agreed upon for chartering that vessel.

Upon receiving the accounts from the consul, the Board of Trade, while admitting that the relief afforded fell within its instructions, considered that so large and wealthy a company ought to bear a larger part of the expense, and it was pointed out to the company that although the Vote was placed at the disposal of the Board of Trade, to assist seamen in distress, and relieve seamen shipwrecked, without inquiring into the circumstances of the owners, yet that the fact of these persons being the servants of a wealthy company could not be overlooked, and upon these representations the company agreed to contribute a further sum of 500 *l.*, leaving the charge of 522 *l.* 14 *s.* 6 *d.* to fall upon the Vote.

Charge for rescue of crew of SS. "Kate" by the "Hewett."

3. There is another charge, amounting to 100 *l.*, in this account to which I think it right to call attention.

The S. S. "Kate," of Whitby, which, according to the finding of the court of inquiry respecting her loss, left port much too heavily laden, foundered in the North Sea, her crew having been taken off by a small steamer, the "Hewett," employed to collect fish from fishing smacks and convey the same to market. In consequence of these services the market was lost, and compensation was claimed by the owners, and also by the master, for saving the lives of 18 men forming the crew of the "Kate."

After a full consideration of the matter, the Board of Trade awarded 100 *l.* to cover everything.

I notice in the report of the Court that the value of the "Kate" was put down at 12,000 *l.*, and that she was insured for 14,000 *l.*, and under these circumstances it seems doubtful to me whether the loss of the market of the "Hewett" should not have been left to be compensated by the owners of the "Kate."

Charge on account of the "Northumbria."

4. I have to bring under notice two payments of 52 *l.* and 125 *l.* charged in the account, which were made in respect of the same service, the circumstances of which are as follows:—

A British vessel, the "Northumbria," was wrecked on the Island of Anticosti, and a schooner was engaged to convey the master and crew to Gaspé, upon an agreement that on arrival the charge for this service should be left to the decision of two merchants, who fixed the remuneration at 600 dollars (125 *l.*)

In the meantime, a vessel of Gaspé undertook to go to Anticosti to fetch the crew of the "Northumbria" for a sum of 250 dollars (52 *l.*), the first arrangement being, it is stated, unknown, when the second was made. I have no further information which will explain the difference made in the two charges, beyond the fact stated by the shipping master at Quebec, that the vessel, for the services of which 600 dollars were paid, had to be taken out of winter quarters, rigged, and manned, at a period when insurance had run out. The payments have been allowed by the Board of Trade, as the circumstances were altogether unusual, and as there was no reason to suspect that the best arrangements which the circumstances admitted, were not made.

Although not prepared to dispute the strict legality of the payments referred to in the three preceding paragraphs, or the propriety of charging them against the Vote for Relief of Distressed British Seamen, it has appeared to me to be the duty of this Department to point out that, under the heading of Relief to Seamen, the Board of Trade has, and perhaps must, incur large expenditure for other objects.

Charge for Conveyance of Seamen from Huelva.

5. There is a payment of 4 *l.* 10 *s.* charged in this account for conveyance from Huelva of distressed seamen, for which no receipt is produced by the master of the "Iduna," the conveying ship.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*VOTE 3.—RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD—*continued.*

The consul in his account has stated these seamen were shipped on board this vessel; but in a report of the Registrar General of Seamen he explains that, although the vessel which is stated to have conveyed home the seamen appears to have been at Huelva and Liverpool at the dates named in the Conveyance Order, he finds no mention made in the papers transmitted to him of the distressed seamen having been taken on board.

The Board of Trade, in reply to a communication from this Department, state that they "considered the present vouchers sufficient evidence of the correctness of the charge."

I am, however, unable to concur in this view, or, under the circumstances, to report the amount as properly chargeable on the Vote.

6. I have also to report a payment of 2*l.* charged in the account of the consul at Santos for funeral expenses of a seaman, as not properly chargeable on the Vote for want of a receipt. Unvouched Charges.

7. Deducting the sums referred to in paragraphs 5 and 6 as not properly chargeable upon the Vote, the total expenditure will be 31,605 *l.* 12 *s.* 4 *d.* instead of 31,612 *l.* 2 *s.* 4 *d.*, and the Surplus to be surrendered will be 1,394 *l.* 7 *s.* 8 *d.*, and not 1,387 *l.* 17 *s.* 8 *d.* as shown in the account, which should accordingly stand as follows:— Amended Surplus.

	£.	s.	d.
Grant - - - - -	33,000	-	-
Expenditure - - - - -	31,605	12	4
Surplus - - -	£. 1,394	7	8

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 4.

HOSPITALS AND INFIRMARIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOSPITALS and INFIRMARIES, IRELAND, in the Year ended 31st March 1878, showing a Surplus upon two Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
BOARD OF SUPERINTENDENCE (DUBLIN HOSPITALS):				
A.—Salaries - - - - -	153 - -	153 - -	—	—
B.—Rent - - - - -	70 - -	70 - -	—	—
C.—Incidental Expenses - - - - -	5 - -	4 4 -	- 16 -	—
D.—Grants in Aid of Hospitals - - - - -	16,350 - -	16,350 - -	—	—
E.—Grants to Treasurers of Public Infirmarys -	1,426 - -	1,198 16 -	227 4 -	—
£.	16,004 - -	17,776 - -		—
Surplus to be surrendered - - - £.			228 - -	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Approximate estimate.

E.—Death vacancies.

The Surplus of 36*l.* 2*s.* 2*d.*, shown on the Account of the Vote "Hospitals and Infirmarys, Ireland," for the year ended 31st March 1877, has been surrendered.

Dublin Castle,
24 September 1878.

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that, to the extent to which the Services are susceptible of a detailed examination, this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 4.

HOSPITALS AND INFIRMARIES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant, amounting to 228*l.*, to be surrendered to the Exchequer.

						£.	s.	d.
Grant	-	-	-	-	-	18,004	-	-
Expenditure	-	-	-	-	-	17,776	-	-
						<hr/>		
					Surplus	-	-	-
						£.	228	-
						<hr/>		

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, GREAT BRITAIN, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Toulonese and Corsican Emigrants, &c. -	169 - -	178 10 8	- - -	9 10 8
B.—Polish Refugees - - - - -	950 - -	984 3 -	- - -	34 3 -
C.—Distressed Spaniards - - - - -	261 - -	250 8 -	10 12 -	- - -
D.—French Refugees - - - - -	316 - -	309 13 -	6 7 -	- - -
E.—Her Majesty's Charities and Bounties, Scotland	1,640 - -	1,534 5 1	105 14 11	- - -
F.—Corporation of Berwick, Repairs of Bridge -	90 - -	90 9 -	- - -	- 9 -
G.—Incumbents and Schoolmasters, Isle of Man -	90 - -	89 9 -	- 11 -	- - -
H.—Clarges' Annuity - - - - -	500 - -	500 - -	- - -	- - -
I.—Refuge for the Destitute - - - - -	325 - -	325 - -	- - -	- - -
£.	4,341 - -	4,261 17 9	123 4 11	44 2 8
Deduct Deficit - - - - -			44 2 8	
Net Surplus to be surrendered - - - £.			79 2 3	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—These Deficits arise partly from an under-estimate, and partly from the fact that allowances belonging to a prior year came in course of payment during the present year.

C., D., E.—These Surpluses are the result of deaths.

F. and G.—The Estimate was, in each case, taken in round figures.

The Surplus of 86*l.* 7*s.* 9*d.*, shown on the Account of the Vote "Miscellaneous Charitable and other Allowances, Great Britain," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES,
GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Excess.
Sub-Heads:—

- A.—Toulonese and Corsican Emigrants.
- B.—Polish Refugees.
- F.—Corporation of Berwick, Repairs of Bridge.

2. The Net Surplus to be surrendered is, as shown by the Account, 79*l.* 2*s.* 3*d.*

Net Surplus.

	£.	s.	d.
Grant - - - - -	4,341	-	-
Expenditure - - - - -	4,261	17	9
Net Surplus - - -	£. 79	2	3

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, IRELAND, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Concordatum Fund for Charitable Allowances	3,225 — —	3,225 — —	—	—
B.—Her Majesty's Bounty - - - -	137 — —	137 3 10	- -	- 3 10
C.—Grant in Aid of Rent and Taxes of Shelter for Females discharged from Prison.	50 — —	50 — —	—	—
D.—Invalid Foundlings - - - - -	293 — —	275 16 5	17 3 7	—
E.—Lunatics and Idiots - - - - -	657 — —	623 4 1	33 15 11	—
	£. 4,362 — —	4,311 4 4	50 19 6	- 3 10
Deduct Deficit - - - - -			- 3 10	
Net Surplus to be surrendered - - - £.			50 15 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Fraction of a £.

D. and E.—Death vacancies.

The Surplus of 152*l.* 11*s.* 9*d.*, shown on the Account of the Vote "Miscellaneous Charitable and other Allowances Ireland," for the year ended 31st March 1877, has been surrendered.

Dublin Castle,
24 September 1878.

Thomas H. Taylor,
Clerk in charge of Account.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer.

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES,
IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

- | | |
|---|--------------|
| 1. THERE has been a trifling excess of Expenditure under Sub-Head B. | Excess. |
| 2. The Net Surplus to be surrendered is, as shown by the Account, 50 <i>l.</i> 15 <i>s.</i> 8 <i>d.</i> | Net Surplus. |

						£.	s.	d.
Grant	-	.	-	-	-	4,362	-	-
Expenditure	-	-	-	-	-	4,311	4	4
Net Surplus - - -						£. 50	15	8

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 7.

COMMUTATION OF ANNUITIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMUTATION OF ANNUITIES, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Commutation of Annuities - - -	20,000 - -	25,464 3 7	535 16 5	—
Surplus to be surrendered - - - £.			535 16 5	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

This Surplus arises from the fact that one case, for which provision had been made, was not settled so as to admit of the payment of the Commutation within the year.

The Surplus of 8s., shown on the Account of the Vote "Duke of Leeds' Pension Commutation," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 536 l. 16s. 5d.

	£. s. d.
Grant - - - - -	26,000 - -
Expenditure - - - - -	25,464 3 7
Surplus - - - - -	£. 535 16 5

CIVIL SERVICE ESTIMATES—CLASS VI.—continued.

VOTE 8.

SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SAVINGS BANKS AND FRIENDLY SOCIETIES DEFICIENCY, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Savings Banks - - - - -	126,689 - -	{ 77,040 3 5 }	- 12 10	—
B.—Friendly Societies - - - - -		{ 49,648 3 9 }		
	£. 126,689 - -	126,688 7 2		—
Surplus to be surrendered - - - £.			- 12 10	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

This Surplus arises from the Amount Voted by Parliament being more by the fraction of a £. than the sum required.

National Debt Office, }
24 June 1878.

C. Repington,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS is the first Account of a sum provided by Parliament for the Deficiency of the Savings Banks and Friendly Societies, in accordance with the provisions of the Act 40 Vict. c. 13, ss. 15 and 16.

First Account.
2. The Act also provides that when the Gross Amount of Interest accrued from the Securities standing to the credit of the Post Office Savings Banks Accounts exceeds the Interest credited to Depositors, and the expenses relating to Post Office Savings Banks, the Surplus shall be paid over to the Exchequer. In the Year 1877-78, the sum so paid over has been 126,279 l. 14 s. 11 d.

Nature of Account.
3. The Surplus is, as shown by the Account, 12 s. 10 d.

Surplus.

	£.	s.	d.
Grant - - - - -	126,689	-	-
Expenditure - - - - -	126,688	7	2
Surplus - - - £.	-	12	10

CIVIL SERVICE ESTIMATES—CLASS VI.—continued.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class VI. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Surplus on all the Votes of this Class amounts to 4,803 l. 17 s. 6 d.

STATEMENT.

No. of Vote.	S E R V I C E.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Superannuation and Retired Allowances -	460,011	458,197 9 8	1,813 10 4	—	—	364 7 11
2	Merchant Seamen's Fund Pensions, &c. -	33,100	32,398 7 8	701 12 4	—	250 - -	251 10 10
3	Relief of Distressed British Seamen Abroad	33,000	31,605 12 4	1,394 7 8	—	1,800 - -	1,576 2 7
4	Hospitals and Infirmaries, Ireland - -	18,004	17,776 - -	228 - -	—	—	—
5	Miscellaneous Charitable, &c. Allowances, } Great Britain - - - - }	4,341	4,261 17 9	79 2 3	—	—	—
6	Miscellaneous Charitable, &c. Allowances, } Ireland - - - - }	4,362	4,311 4 4	50 15 8	—	—	—
7	Commutation of Annuities - - - -	26,000	25,464 3 7	535 16 5	—	—	—
8	Savings Banks and Friendly Societies Defi- } ciency - - - - }	126,689	126,688 7 2	- 12 10	—	—	—
TOTAL - - - £.		705,507	700,703 2 6	4,803 17 6	—	2,050 - -	2,192 1 5
SURPLUS - - - £. 4,803 17 6						More than } Esti mated }	£. 142 1 5

Exchequer and Audit Department,
15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS,
1877-78.

C L A S S V I I .

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VII., for the Year ended the 31st of March 1878; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 1.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TEMPORARY COMMISSIONS, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
HISTORICAL MANUSCRIPTS COMMISSION :				
A.—Salaries - - - - -	£. s. d. 1,120 - -	£. s. d. 862 7 4	£. s. d. 257 12 8	£. s. d. - - -
B.—House of Lords Papers Arrangement - - -	500 - -	536 2 6	- - -	36 2 6
C.—Travelling Expenses - - - - -	60 - -	27 5 8	32 14 4	- - -
D.—Incidental Expenses - - - - -	20 - -	10 16 1	9 3 11	- - -
£.	1,700 - -	1,436 11 7	299 10 11	36 2 6
RAILWAY COMMISSION :				
E.—Salaries - - - - -	9,855 - -	10,134 3 -	- - -	279 3 -
F.—Travelling Expenses - - - - -	40 - -	38 7 9	1 12 3	- - -
G.—Incidental Expenses - - - - -	25 - -	15 18 2	9 6 10	- - -
£.	9,920 - -	10,188 3 11	10 19 1	279 3 -
COPYRIGHT COMMISSION :				
H.—Salaries - - - - -	120 - -	510 - -	- - -	390 - -
I.—Travelling Expenses - - - - -	50 - -	2 10 11	47 9 1	- - -
K.—Shorthand Writing - - - - -	50 - -	318 16 -	- - -	268 16 -
L.—Incidental Expenses - - - - -	20 - -	16 10 10	3 9 2	- - -
£.	240 - -	847 17 9	50 18 3	658 10 -
NOXIOUS VAPOURS COMMISSION :				
M.—Salaries - - - - -	554 - -	500 - -	54 - -	- - -
N.—Shorthand Writing - - - - -	75 - -	- - -	75 - -	- - -
O.—Travelling Expenses - - - - -	300 - -	106 18 6	193 1 6	- - -
P.—Incidental Expenses - - - - -	13 - -	18 8 6	- - -	5 8 6
£.	942 - -	625 7 -	322 1 6	5 8 6
MUNICIPAL CORPORATIONS COMMISSION :				
Q.—Salaries - - - - -	280 - -	548 9 -	- - -	268 9 -
R.—Travelling Expenses - - - - -	300 - -	344 19 9	- - -	44 19 9
S.—Shorthand Writing - - - - -	200 - -	324 16 8	- - -	124 16 8
T.—Incidental Expenses - - - - -	70 - -	63 18 10	6 1 2	- - -
£.	850 - -	1,282 4 3	6 1 2	438 5 5
SCOTTISH UNIVERSITIES COMMISSION :				
U.—Salaries - - - - -	437 - -	579 - -	- - -	142 - -
V.—Travelling Expenses - - - - -	300 - -	150 18 -	143 2 -	- - -
W.—Shorthand Writing - - - - -	650 - -	184 8 -	465 12 -	- - -
X.—Incidental Expenses - - - - -	30 - -	13 16 10	16 3 2	- - -
£.	1,417 - -	934 2 10	624 17 2	142 - -
LOCAL GOVERNMENT AND TAXATION OF TOWNS, IRELAND, COMMISSION :				
A 1.—Salaries - - - - -	4,950 - -	4,967 - -	- - -	17 - -
A 2.—Travelling Expenses - - - - -	250 - -	234 - 11	15 19 1	- - -
A 3.—Shorthand Writing - - - - -	1,000 - -	998 - 5	1 19 7	- - -
A 4.—Incidental Expenses - - - - -	50 - -	36 8 6	13 11 6	- - -
£.	6,250 - -	6,235 9 10	31 10 2	17 - -
Carried forward - - - £.	21,319 - -	21,549 17 2	1,345 18 3	1,576 15 5

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	21,319 - -	21,549 17 2	1,245 18 3	1,576 15 5
POOR LAW UNIONS, IRELAND, COMMISSION :				
B 1.—Salaries - - - - -	1,050 - -	1,055 14 -	- - -	5 14 -
B 2.—Travelling Expenses - - - - -	650 - -	553 6 5	96 13 7	- - -
B 3.—Shorthand Writing - - - - -	30 - -	29 5 4	- 14 8	- - -
B 4.—Incidental Expenses - - - - -	20 - -	7 - 11	12 19 1	- - -
£.	1,750 - -	1,645 6 8	110 7 4	5 14 -
COMMISSIONS APPOINTED SUBSEQUENTLY TO THE FRAMING OF THE ESTIMATE :				
TRINITY COLLEGE, DUBLIN, AND DUBLIN UNIVERSITY COMMISSION :				
Salaries - - - - -		382 17 9		
Travelling Expenses - - - - -		1 1 8		
Shorthand Writing - - - - -		37 5 -		
Incidental Expenses - - - - -		3 10 -		
		424 14 5		
STOCK EXCHANGE COMMISSION :				
Salaries - - - - -		367 7 10		
Travelling Expenses - - - - -		12 5 -		
Shorthand Writing - - - - -		249 5 4		
Incidental Expenses - - - - -		1 10 -		
		630 8 2		
OFFICIAL STATISTICS COMMISSION :				
Salaries - - - - -		223 17 11		
Travelling Expenses - - - - -		- 19 6		
Shorthand Writing - - - - -		- - -		
Incidental Expenses - - - - -		15 8 9		
		240 1 2		
PHILADELPHIA EXHIBITION COMMISSION :				
Salaries and Wages - - - - -		438 10 2		
Travelling Expenses - - - - -		5 - 8		
Incidental Expense - - - - -		17 - 9		
Fine Arts - - - - -		36 15 -		
Purchase of Silver Inkstand - - - - -		105 - -		
		602 6 7		
RAILWAY ACCIDENTS COMMISSION :				
Brake Experiments - - - - -		250 - -		
JUDICATURE ACTS (LEGAL OFFICERS) COMMISSION :				
Salaries - - - - -		414 7 10		
Travelling Expenses - - - - -		1 14 2		
Shorthand Writing - - - - -		53 2 -		
Incidents - - - - -		- 15 6		
		469 19 6		
GROCERS' LICENCES COMMISSION :				
Salaries - - - - -		203 3 10		
Travelling Expenses - - - - -		169 19 -		
Shorthand Writing - - - - -		381 19 10		
Incidents - - - - -		55 15 3		
		760 16 11		
Carried forward - - - £.	23,069 - -	23,195 3 10	1,456 5 7	1,582 9 5

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Grant.	More than Grant.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	23,069 - -	23,195 3 10	1,456 5 7	1,582 9 5
COMMITTEE ON COPYING MACHINES:				
Incidents - - - - -		10 1 -		
OXFORD UNIVERSITY COMMISSION:				
Salaries - - - - -		478 3 -		
Travelling Expenses - - - - -		65 18 2		
Shorthand Writing - - - - -		298 8 8		
Incidents - - - - -		30 8 2		
		867 18 -		
CAMBRIDGE UNIVERSITY COMMISSION:				
Salaries - - - - -		270 - 2		
Travelling Expenses - - - - -		19 18 8		
Incidents - - - - -		4 11 3		
		294 5 1		
EXTRADITION COMMISSION:				
Salaries - - - - -		56 1 -		
Travelling Expenses - - - - -		10 7 3		
Incidents - - - - -		5 5 9		
		71 14 -		
BOARD OF WORKS (IRELAND) INQUIRY:				
Travelling Expenses - - - - -	5,000 - -	221 8 10	-	431 7 8
Shorthand Writing - - - - -		215 16 8		
Incidents - - - - -		3 6 -		
		440 11 6		
SOLWAY SALMON FISHERIES COMMISSION:				
Salaries - - - - -		34 13 -		
Travelling Expenses - - - - -		15 18 1		
Incidents - - - - -		12 2 3		
		62 13 4		
PENAL SERVITUDE ACTS COMMISSION:				
Salaries - - - - -		74 1 7		
Travelling Expenses - - - - -		1 8 3		
Incidents - - - - -		5 9 3		
		80 19 1		
REGISTRY OF DEEDS (IRELAND) COMMISSION:				
Salaries - - - - -		6 6 -		
Travelling Expenses - - - - -		- 1 9		
Incidents - - - - -		2 1 10		
		8 9 7		
DETECTIVE POLICE INQUIRY:				
Shorthand - - - - -		216 9 4		
	5,000 - -	5,431 7 8	-	431 7 8
£.	28,069 - -	28,626 11 6	1,456 5 7	2,013 17 1
Deduct Surplus - - - - -				1,456 5 7
Net Deficit to be voted - - - £.				557 11 6

Estimated Amount of Extra Receipts payable to Exchequer - - - - - £. s. d.
 Nil.
 Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer - - - 2,413 16 1

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., C., and D.—These Surpluses are owing to the fact that certain claims, for which provision had been made, did not come in course of payment during the financial year.

B.—Under-estimated.

E.—This deficiency is due to the payment within the year of the arrears of salary payable to the estate of the deceased Commissioner, whose death actually occurred within the previous financial year.

F. and G.—Over-estimated.

H. to L.—This Commission, which at the time the Estimate was in course of preparation, was expected to complete its labours within three months, actually lasted throughout the financial year. Moreover, a claim for Shorthand-writing, for which provision was made in the Vote for 1876–77, did not come in course of payment till the present year.

M.—This Surplus results from the non-employment of a Messenger, for whose salary provision had been made.

N.—The claim for Shorthand-writing did not come in course of payment during the year.

O.—Over-estimated.

P.—Under-estimated.

Q. to T.—This Commission, for which six months' provision only was made, actually lasted the whole year. Hence the deficiency.

U.—In the Estimate provision was made for salaries for nine months only. Owing, however, to the prolongation of the Commission beyond that period, four quarters' salaries came in course of payment during the year.

V. and X.—Over-estimated.

W.—The cost of Shorthand-writing fell considerably short of what had been anticipated.

A 1. to A 4.—Casual differences between Grant and Expenditure.

B 1.—Casual difference between Grant and Expenditure.

B 2., B 3., and B 4.—Over-estimated.

GENERAL OBSERVATION.—No trustworthy Estimate can be formed of the number and cost of the Commissions that may be appointed in the year for which the Estimate is framed.

EXTRA RECEIPTS.—The total of 2,418 *l.* 16 *s.* 1 *d.* is thus composed:—

<i>Philadelphia Exhibition :</i>		£.	s.	d.	£.	s.	d.
Sale of Catalogues	- - - -	308	3	4			
Old Stores, Furniture, Banners, &c.	- - - -	118	2	7			
Sale of Barracks, &c.	- - - -	1,790	10	11			
Contribution for Lodging, &c., of Staff of Queensland and Indian Governments	- - - -	201	10	-			
					2,418	6	10
<i>Scottish Universities Commission :</i>							
Interest on Balances in hands of Sub-Accountant	- - - -	-	-	-	-	9	3
					£.	2,418	16 1

The Surplus of 1,856 *l.* 14 *s.* 4 *d.*, shown on the Account of the Vote "Temporary Commissions," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 1.

TEMPORARY COMMISSIONS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

HISTORICAL MANUSCRIPTS COMMISSION:

B.—House of Lords Papers Arrangement.

RAILWAY COMMISSION:

E.—Salaries.

COPYRIGHT COMMISSION:

H.—Salaries.

K.—Shorthand Writing.

NOXIOUS VAPOURS COMMISSION:

P.—Incidental Expenses.

MUNICIPAL CORPORATIONS COMMISSION:

Q.—Salaries.

R.—Travelling Expenses.

S.—Shorthand Writing.

SCOTTISH UNIVERSITIES COMMISSION:

U.—Salaries.

LOCAL GOVERNMENT AND TAXATION OF TOWNS (IRELAND) COMMISSION:

A 1.—Salaries.

POOR LAW UNIONS, IRELAND, COMMISSION:

B 1. Salaries.

COMMISSIONS WHICH MAY HEREAFTER BE APPOINTED.

Railway Accidents Commission.

2. Railway Accidents Commission.—This Commission being at an end, it appears desirable to call attention to the large Expenditure which has taken place under this item in comparison with the sums estimated.

ESTIMATE:				EXPENDITURE:			
	£.	s.	d.		£.	s.	d.
1875-76 - - -	1,470	-	-	1874 75 - - -	473	14	4*
1876-77 - - -	150	-	-	1875-76 - - -	1,017	17	4
				1876-77 - - -	2,775	13	7
				1877-78 - - -	250	-	-*
	£. 1,620	-	-		£. 4,517	5	3

Net Deficit.

3. The Net Deficit to be voted is, as shown by the Account, 557 l. 11 s. 6 d.

	£.	s.	d.
Grant - - - - -	28,069	-	-
Expenditure - - - - -	28,626	11	6
Net Deficit - - -	£. 557	11	6

* These amounts were paid out of the sum of 5,000 l., provided in the respective years for "Commissions which may hereafter be appointed, &c."

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 2.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS EXPENSES, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Services under the Lord Chamberlain's Department not provided for in Civil List - - -	7,320 - -	7,134 18 6	185 1 6	—
B.—Fees on Appointment, &c. - - - -	1,000 - -	489 17 -	510 8 -	—
C.—The Tower of London Court - - - -	85 - -	82 8 8	2 11 4	—
D.—Tower of London Jewel House - - - -	1,253 - -	1,205 14 8	47 5 4	—
E.—Salary, &c., of Receiver of Hereditary Revenue - - - -	445 - -	445 - -	—	—
F.—Creation and other Ancient Fees - - -	242 - -	130 9 6	111 10 6	—
G.—Maintenance of Prince Alamayou Simyen -	700 - -	700 - -	—	—
H.—Albert Medals for Services on Land - -	- - -	142 19 6	- - -	142 19 6
£.	11,045 - -	10,331 7 10	856 11 8	142 19 6
Deduct Deficit - - - - -			142 19 6	
Net Surplus to be surrendered - £.			713 12 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	2,750 - -
	2,498 - 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—The cost of the insignia provided for in Sub-Head A., and the fees paid under Sub-Head B., depend upon the number of appointments made, and patents of creation granted, during the year. It is, therefore, impracticable to estimate these services with precision.

STATEMENT showing the Particulars of Stamp Duty on Appointments, &c., charged and discharged in the books of the Inland Revenue Department, by direction of the Lords of the Treasury, in the Year ended 31st March 1878.

Date on which Stamp was Impressed.	PARTICULARS.	Amount of Stamp Duty Charged.	Amount of Stamp Duty Remitted.
		£. s. d.	£. s. d.
19 May 1877 - -	Letters Patent relative to the office of Governor and Commander in Chief in the Colonies of Hong Kong, Queensland, and South Australia - -	30 6 -	30 6 -
13 July 1877 - -	Crown Office Charges on Letters Patent re the office of Governor and Commander in Chief in the Colonies of the Windward Isles, Jamaica, the West African Settlements, the Gold Coast, and Ceylon - - - -	50 10 -	50 10 -
3 October 1877 -	Crown Office Charges for passing Letters Patent constituting the office of Governor and Commander in Chief in the Bermudas and in the Colony of British Guiana - - - -	20 4 -	20 4 -
5 December 1877 -	Crown Office Charges for passing Letters Patent constituting the office of Governor and Commander in Chief in the Straits Settlements, and in the Colony of Western Australia - - - -	20 4 -	20 4 -

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*VOTE 2.—MISCELLANEOUS EXPENSES—*continued.*EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

C.—Casual difference between Estimate and Expenditure.

D.—The charge for Warders fell short of what had been anticipated.

F.—These fees are not claimed with regularity.

H.—This Sub-head, which was not contemplated when the Estimate was framed, was opened for the purpose of recording the Expenditure necessary to carry out Her Majesty's Warrant of the 30th April 1877, under which Medals may be awarded for gallantry in saving life on land.

EXTRA RECEIPTS.—The sum of 2,498 *l.* 0 *s.* 6 *d.* consists entirely of Fees received from the Tower of London Jewel House.

A Grant has been taken for 421 *l.* 4 *s.* 3 *d.*, the Deficit shown on the Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1877.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Additional
Sub-Head H.

1. H.—Albert Medals for Services on Land. This is a new Sub-head introduced since the Estimate was framed.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 713 *l.* 12 *s.* 2 *d.*

	£.	s.	d.
Grant - - - - -	11,045	-	-
Expenditure - - - - -	10,331	7	10
Net Surplus - - - - -	£. 713	12	2

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 3.

EPPING FOREST COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EPPING FOREST COMMISSION, in the Year ended 31st March 1878, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
A.—Salaries and Wages - - - - -	£. s. d. 5,168 - -	£. s. d. 5,031 17 -	£. s. d. 131 3 -	£. s. d. —
B.—Surveyors' Charges, &c. - - -	£. 2,192			
C.—Advertising, Printing and Stationery	5,091			
D.—Shorthand Writing - - - - -	1,695			
	8,978			
Less—Amount realised by Sale of Plans and Maps, Notes, of Proceedings, &c.	3,426			
	5,552 - -	5,662 10 4	- - -	110 10 4
E.—Copying - - - - -	329 - -	280 5 4	48 14 8	—
F.—Travelling and Incidental Expenses - - -	256 - -	239 - 9	16 19 3	—
£.	11,300 - -	11,213 13 5	196 16 11	110 10 4
Deduct Deficit - - - - -			110 10 4	
Net Surplus to be surrendered - - - £.			86 6 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - -	£. s. d. Nil.
Amount of Extra Receipts realised in the Year 1877-78, and paid over to Exchequer -	336 16 -

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., E., and F.—Over-estimated.

B., C., and D.—The amount realised by sale of plans, &c., to the 31st March 1877, to which date the Estimate included the total of the net advances from the Civil Contingencies Fund, proved less than had been stated, thereby causing a deficit on the aggregate of these Sub-Heads. On the other hand, it will be seen that a sum of 336 *l.* 16 *s.* was realised subsequently to 31st March 1877, when the expenditure was made directly chargeable to the Vote.

EXTRA RECEIPTS.—This sum is thus composed:—

Prints of Minutes of Evidence - - - - -	£. s. d. 257 9 -
Prints of Draft Scheme - - - - -	79 7 -
	£. 336 16 -

The amount represents the Extra Receipts realised during the year 1877-8. Previously to the 1st of April 1877, the Expenditure of the Commission, less the Extra Receipts, was advanced from the Civil Contingencies Fund. It will be observed that the Total of such Receipts was shown as a set-off against the Expenditure on the face of the Estimate, but was slightly overstated. The amount actually realised was not 3,426 *l.*, but 3,248 *l.* 5 *s.* 7 *d.*, making with the above sum, 3,585 *l.* 1 *s.* 7 *d.*

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—CLASS VII.—continued.

VOTE 3.

EPPING FOREST COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

First Account.

1. THIS is the first year that a Vote has been taken for this Service. Expenditure amounting to 10,832 *l.* 0 *s.* 6 *d.* was incurred prior to the year 1877-8, and was advanced out of the Civil Contingencies Fund. That Fund has now been recouped the amount so advanced.

Net Surplus.

2. The Net Surplus to be surrendered is, as shown by the Account, 86 l. 6 s. 7 d.

										£.	s.	d.
Grant	-	-	-	-	-	-	-	-	-	11,300	-	-
Expenditure	-	-	-	-	-	-	-	-	-	11,213	13	5
										<hr/>		
										Net Surplus	-	-
										£.	86	6 7

CIVIL SERVICE ESTIMATES—CLASS VII.—continued.

VOTE 4.

MEDITERRANEAN EXTENSION TELEGRAPH COMPANY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MEDITERRANEAN EXTENSION TELEGRAPH COMPANY, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Subsidy to the Mediterranean Extension Telegraph Company - - - - -	6,218 - -	6,217 4 3	- 15 9	-
Surplus to be surrendered - - - £.			- 15 9	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The Grant was, as usual, taken in round figures.

The Surplus of 11 s. 7 d., shown on the Account of the Vote "Mediterranean Extension Telegraph Company," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 15 s. 9 d.

	£.	s.	d.
Grant - - - - -	6,218	-	-
Expenditure - - - - -	6,217	4	3
Surplus - - - £.	-	15	9

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 5.

ASHANTEE EXPEDITION—GRATUITIES AND PRIZE PAY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ASHANTEE EXPEDITION—GRATUITIES and PRIZE PAY, in the Year ended 31st March 1878, showing a Surplus upon three Sub-Heads of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Army—Officers and Men - - - -	18 - -	4 - -	9 - -	—
B.—Navy—Officers and Men - - - -	500 - -	84 11 2	415 8 10	—
C.—Sir John Glover's Expedition, Gratuities - -	100 - -	100 - -	—	—
D.—Sir John Glover's Expedition—Miscellaneous Expenses - - - - -	27 - -	26 10 -	- 10 -	—
	£. 640 - -	215 1 2		—
Surplus to be surrendered - - - - £.			424 18 10	

Estimated Amount of Extra Receipts payable to Exchequer - - - - £. s. d.
 Amount of Extra Receipts realised in the Year 1877-8, and paid over to Exchequer - 50 2 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and B.—No exact Estimate was possible of the sums which would come in course of payment during the year. The claims still outstanding are so small in amount that it is not proposed to submit in future, a separate Estimate on account of them.

D.—The Estimate was taken in round figures.

EXTRA RECEIPTS.—This amount is thus composed:—

	£. s. d.
Realized by sale of collars and swords intended for rewards - - - -	25 2 6
Realized by sale of surgical instruments - - - - -	25 - -
	£. 50 2 6

The Surplus of 1,077 l. 15 s. 1 d., shown on the Account of the Vote "Ashantee Expedition—Gratuities and Prize Pay," for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 424 l. 18 s. 10 d.

	£. s. d.
Grant - - - - -	640 - -
Expenditure - - - - -	215 1 2
Surplus - - -	£. 424 18 10

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 6.

GRANT TO LORD COCHRANE.

ACCOUNT of the Sum Expended compared with the Sum Granted, for GRANT to LORD COCHRANE,
in the Year ended 31st March 1878.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grant to Lord Cochrane - - - - -	5,000 - -	5,000 - -	—	—

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THIS is a Grant of a specific sum, and consequently the Vote and Expenditure are equal.

	£.	s.	d.
Grant - - - - -	5,000	-	-
Expenditure - - - - -	5,000	-	-

CIVIL SERVICE ESTIMATES—CLASS VII.—continued.

VOTE 7.

REPAYMENTS TO THE CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REPAYMENTS to the CIVIL CONTINGENCIES FUND, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayments to the Civil Contingencies Fund of Miscellaneous Advances made during the year ended 31st December 1877 - - - - -	5,239 - -	5,238 11 4	- 8 8	-
		Surplus to be surrendered - - - - £.	- 8 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1877-8, and paid over to Exchequer - - - - -	5 - 8

EXPLANATION of the Cause of Variation between Expenditure and Grant.

Fractional difference between Estimate and Expenditure.

EXTRA RECEIPT.—This is a sum deducted from the pension of a Consul in respect of certain defalcations at Callao.

The Surplus of 3 s. 9 d., shown on the Account of the Vote “Repayments to the Civil Contingencies Fund,” for the year ended 31st March 1877, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 8 s. 8 d.

	£. s. d.
Grant - - - - -	5,239 - -
Expenditure - - - - -	5,238 11 4
Surplus - - - - -	£. - 8 8

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services in Class VII. has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 668 *l.* 10*s.* 6 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Temporary Commissions - - - -	28,069	28,626 11 6	- - -	557 11 6	- - -	2,413 16 1
2	Miscellaneous Expenses - - - -	11,045	10,331 7 10	713 12 2	- - -	2,750 - -	2,498 - 6
3	Epping Forest Commission - - - -	11,300	11,213 13 5	86 6 7	- - -	- - -	336 16 -
4	Mediterranean Extension Telegraph Company	6,218	6,217 4 3	- 15 9	- - -	- - -	- - -
5	Ashantee Expedition : Gratuities and Prize Pay - - - - -	640	215 1 2	424 18 10	- - -	- - -	50 2 6
6	Grant to Lord Cochrane - - - -	5,000	5,000 - -	- - -	- - -	- - -	- - -
7	Repayments to the Civil Contingencies Fund	5,239	5,238 11 4	- 8 8	- - -	- - -	5 - 3
	TOTAL - - - £.	67,511	66,842 9 6	1,226 2 -	557 11 6	2,750 - -	5,303 15 4
NET SURPLUS - - - £. 668 10 6						More than Estimated } £. 2,553 15 4	

Exchequer and Audit Department,
15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—*continued.*

PARIS INTERNATIONAL MARITIME EXHIBITION, 1875-76.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Disallowance,
1875-76, partly
adjusted.

1. In the Report on this Service for the year 1875-76, a sum of 135 *l.* was noted as not properly chargeable against the Vote, in the absence of proper detailed accounts or vouchers.

During the year 1877-78 further vouchers have been produced for the sum of 57 *l.* 16 *s.* 2 *d.*, leaving the amount of 77 *l.* 3 *s.* 10 *d.* still due.

Statement of
Balance.

2. A Statement is appended of the Account as received from the Treasury.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

STATEMENT referred to in the foregoing REPORT.

	£.	s.	d.
Grant, 1875-76 - - - - -	2,000	-	-
Expenditure as admitted by the Comptroller and Auditor General, <i>vide</i> his Report appended to Appropriation Account of Vote for 1875-76 - - - - -	1,887	16	4
Surplus to be surrendered, as per Report - - - - -	162	3	8
Surplus actually surrendered - - - - -	27	3	8
Expenditure disallowed as unvouched (<i>vide</i> Report of Comptroller and Auditor General), and charged against Sub-Accountant - - - - -	135	-	-
Deduct Amount vouched subsequently to the presentation of the Appropriation Account, and included in the Treasury Account for October 1877 - - - - -	57	16	2
Still due by Sub-Accountant - - - £.	77	3	10

All efforts to obtain vouchers for this amount having proved unavailing, their Lordships instructed their Solicitor to take legal proceedings against the Sub-Accountant. An action has, accordingly, been commenced, the result of which shall be reported in due course.

Treasury, }
12 December 1878. }

R. E. Welby,
Accounting Officer.

REVENUE DEPARTMENTS,
AND
POST OFFICE PACKET AND TELEGRAPH
SERVICES,
1877-78.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION
ACCOUNTS of the SUPPLY GRANTS included in the REVENUE ESTIMATES,
for the Year ended the 31st of March 1878; prepared and submitted for
the Information of the House of Commons, in pursuance of the 22nd and
32nd Sections of the Act 29 & 30 Vict. c. 39.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1. - - - - -
C U S T O M S. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CUSTOMS
Surplus or Deficit upon

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
A.—SUPERINTENDING ESTABLISHMENT :	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1.—Salaries, and Allowances, in addition thereto - -	57,165 - -	56,969 19 4	195 - 8	- - -
2.—Travelling and Subsistence Allowances and Inci- dental Expenses - - - - -	1,000 - -	528 13 6	471 6 6	- - -
£.	58,165 - -	57,498 12 10	666 7 2	—
B.—ESTABLISHMENT OF THE PORT OF LONDON :				
1.—Salaries, and Allowances in addition thereto - -	273,075 - -	270,131 13 10	2,943 6 2	- - -
2.—Travelling and Subsistence Allowances - - -	5,000 - -	5,067 9 9	- - -	67 9 9
3.—Clothing at all the Ports - - - - -	7,200 - -	6,697 8 6	502 11 6	- - -
4.—Expense of the Revenue Vessel “Vigilant” - -	1,900 - -	1,757 - 6	142 19 6	- - -
5.—Purchase of, and Repairs to Vessels and Boats, and Stores for the same - - - - -	1,000 - -	644 5 7	355 14 5	- - -
6.—Gauging Instruments, Scales, Weights, &c., at all the Ports - - - - -	1,200 - -	1,485 11 6	- - -	285 11 6
7.—Incidental Expenses - - - - -	3,400 - -	730 11 11	2,669 8 1	- - -
£.	292,775 - -	286,514 1 7	6,613 19 8	353 1 3
C.—ESTABLISHMENT OF THE PORT OF LIVERPOOL :				
1.—Salaries, and Allowances in addition thereto - -	108,693 - -	105,864 13 4	2,828 6 8	- - -
2.—Travelling and Subsistence Allowances - - -	350 - -	145 13 1	204 6 11	- - -
3.—Purchase of and Repairs to Vessels and Boats, and Stores for the same - - - - -	250 - -	350 18 7	- - -	100 18 7
4.—Incidental Expenses - - - - -	650 - -	194 7 6	455 12 6	- - -
£.	109,943 - -	106,555 12 6	3,488 6 1	100 18 7
Carried forward - - - £.	460,883 - -	450,568 6 11	10,768 12 11	458 19 10

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 1.
 - - - - - C U S T O M S.

DEPARTMENT, in the Year ended 31st March 1878, showing the
 each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

- A. 1.—As the Expenditure so nearly agrees with the Estimate, no observation seems necessary.
- 2.—The Travelling Expenses of the Superintending Department have, for this year, been less than anticipated.
- B. 1.—The Saving has been effected, chiefly, by delay in filling up vacancies on the Establishment.
- 2.—The Excess being small no observation appears to be necessary.
- 3.—Less than anticipated in meeting cost of the supply of Clothing for the year.
- 4.—The Expense under this head varies a good deal, and it is not always possible to anticipate the probable repairs to a Steam Vessel.
- 5.—Less Supply of Boats and Stores than was anticipated.
- 6.—Short estimated.
- 7.—A large item of Expenditure for repairs to Buildings, Furniture, &c., formerly borne by this Sub-head, is now transferred to Board of Works,—hence the Saving.
- C. 1.—There are several vacancies on Establishment not filled up; and there have been fewer Extra and Glut Officers employed than was anticipated.
- 2.—Travelling less than anticipated.
- 3.—The maintenance of Steam Launches has cost more than estimated.
- 4.—Same observation as B. 7.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—continued.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Customs

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
	£. s. d.	£. s. d.	£. s. d.		£. s. d.	
Brought forward - - - £.	460,883 - -	450,668 6 11	10,768 12 11		453 19 8	
D.—ESTABLISHMENTS OTHER THAN LONDON AND LIVERPOOL:						
1.—Salaries, and Allowances in addition thereto - -	334,293 - -	329,677 6 4	4,615 13 8		- -	
2.—Travelling and Subsistence Allowances, and Removal Expenses - - - - -	7,217 - -	8,761 16 10	- -		1,544 16 10	
3.—Purchase of, and Repairs to Boats, and Stores for the same - - - - -	2,042 - -	2,228 11 8	- -		186 11 8	
4.—Incidental Expenses - - - - -	2,871 - -	1,529 8 9	1,341 11 3		- -	
£.	346,423 - -	342,197 3 7	5,957 4 11		1,731 8 6	
E.—LAW CHARGES, SUBSISTENCE OF PRISONERS, &c.:						
1.—Salaries - - - - -	5,740 - -	6,337 1 7	- -		597 1 7	
2.—Law Charges, Subsistence of Prisoners confined for Offences against the Revenue Laws, Travelling Charges, &c. - - - - -	1,800 - -	1,259 11 6	540 8 6		- -	
3.—Rewards to Officers for the Capture of Smugglers, &c. - - - - -	4,000 - -	2,832 3 5	1,167 16 7		- -	
4.—Expenses arising from the custody and disposal of Goods seized, &c. - - - - -	200 - -	64 16 1	135 3 11		- -	
£.	11,740 - -	10,493 12 7	1,843 9 -		597 1 7	
F.—SUPERANNUATION AND OTHER NON-EFFECTIVE CHARGES	152,954 - -	151,640 3 5	1,313 16 7		- -	
G.—COMMUTATION OF ANNUITIES - - - - -	6,315 - -	6,314 13 -	- 7 -		- -	
£.	978,315 - -	961,213 19 6	19,883 10 5		2,782 9 11	
Deduct Deficit - - - - -			2,782 9 11			
Net Surplus to be surrendered - - - £.			17,101 - 6			

Note.—In addition to the Sums provided for, or noted, in the Customs Estimates, the following Payments by other

1. To H. Payn, Clerk in Secretary's Office, the sum of 60 l. from Civil Contingencies Fund for translating the Minutes of the Meetings of the Sugar Conferences held at Paris in July and August 1876.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 1.—CUSTOMS—*continued*,

Department, in the Year ended 31st March 1878, &c.—*continued*.

Explanation of the Causes of Variation between Expenditure and Grant.

D. 1.—There are several vacancies on the Out-port Establishment ~~not~~ filled up, which account for the saving.

2.—The increase of travelling is, in part, accounted for by the expenses incurred in sending Officers from one port to another to fill temporarily the vacancies referred to in Observation under D. 1.

3.—Casual fluctuation.

4.—Same remark as under B. 7.

E. 1.—A gratuity of 500 *l.* to the Solicitor for special service, made under Treasury authority 2nd January 1878, accounts for the major part of the Excess under this Head.

2, 3, and 4.—These expenses are entirely of a fluctuating character, and cannot be accurately estimated.

F.—Cessations of allowances by death greater than anticipated.

G.—Even money only voted.

Departments have been made to Officers on the Customs Establishment:

2. To H. Ivins, Clerk at Newport, the sum of 25 *l.* for overtime services in the Mercantile Marine Office during a period of five years.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.—CUSTOMS—*continued.*

EXTRA RECEIPTS.

NATURE OF THE RECEIPTS.	Amount Estimated.	Amount Received.	Explanation of the Causes of Variation between Estimate and Receipt.
	£. s. d.	£. s. d.	
For Clerical Services, and Incidental Expenses on account of the Board of Trade - - -	15,300 - -	*15,489 12 5	This Receipt varies from year to year according to Services rendered.
For Rent of Crown's Premises - - -	3,900 - -	- - -	These Receipts are now transferred to Board of Works.
For Rent on Goods in Crown's Warehouses -	600 - -	475 10 7	These Receipts are of a fluctuating character.
Fees under Part II. of Merchant Shipping Act - - - - -	400 - -	352 14 -	
Proceeds of Sale of Stores, &c. - - -	300 - -	5,105 9 10	Certain Buildings were sold, and the amount realised during the year ac- counts for the Excess in the Receipts.
Proceeds, less Duty, of Goods sold at Customs Sales - - - - -	6,900 - -	5,668 16 -	These Receipts also fluctuate each year.
Moneys received from Merchants, &c., for Special Attendance of Officers - - -	18,000 - -	19,032 13 7	
Fines, Forfeitures, &c. - - - - -	6,700 - -	6,765 1 10	
Moneys received from Board of Works -	- - -	17 10 2	
£.	52,100 - -	†52,907 8 5	

* In addition to the payment by the Board of Trade of 15,489 l. 12 s. 2 d. for Clerical Services, &c. rendered to that Department, which amount has been transferred to Exchequer as "Miscellaneous Revenue," a further sum of 6,614 l. 11 s. 3 d. has been paid direct to Customs Officers borne on the Establishment B. 1, C. 1, and D. 1, out of the Mercantile Marine Fund, &c., for other Services connected with the Royal Naval Reserve, Wreck and Casualty Depositions, &c., during the year 1877-78.

† This amount has been paid into the Exchequer as under, viz.:

	£. s. d.
On 26 July - 1877 - - - - -	13,929 1 4
5 November " - - - - -	7,888 11 -
5 February " - - - - -	9,444 12 9
11 May " - - - - -	21,645 3 4
	£. 52,907 8 5

The Surplus of 7,441 l. 19 s. 4 d., shown on the Account of the Vote "Customs," for the year ended 31st March 1877, has been surrendered.

I certify that the foregoing is a correct Account.

29 November 1878.

J. Jenner Weir,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
F. A. Hawker.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1.

C U S T O M S.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. PAYMENTS in excess of the Estimates, amounting in the aggregate to 2,782*l.* 9*s.* 11*d.*, Payments in excess of Estimates on Sub-Heads, have been made under the following Sub-Heads, viz. :—

B.—ESTABLISHMENT OF THE PORT OF LONDON :

2. Travelling and Subsistence Allowances.
6. Gauging Instruments, Scales, Weights, &c., at all the Ports.

C.—ESTABLISHMENT OF THE PORT OF LIVERPOOL :

3. Purchase of, and Repairs to Vessels and Boats, and Stores for the same.

D.—ESTABLISHMENTS OTHER THAN LONDON AND LIVERPOOL :

2. Travelling and Subsistence Allowances and Removal Expenses.
3. Purchase of, and Repairs to Boats, and Stores for the same.

E.—LAW CHARGES, &c. :

1. Salaries.

2. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, Net Surplus. 17,101*l.* 0*s.* 6*d.*

	£.	s.	d.
Grant - - - - -	978,315	-	-
Expenditure - - - - -	961,213	19	6
Net Surplus - - -	£. 17,101	-	6

REVENUE.

The Receipt side of this Account has been subjected to a test examination, and the Payment side to a detailed examination; and I have to report that in both cases the result has proved satisfactory, and that the Lords of the Treasury and the Board of Customs have been informed accordingly. Examination of the Revenue Account.

I have to observe that the test examination, which has hitherto been confined to the accounts exhibited by the Accountant and Comptroller General in London, has this year been extended to the books of the Collector at the Port of Leith; and I propose to extend this test to other ports in the United Kingdom.

VOTE 2.

INLAND REVENUE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2. - - - - -

INLAND REVENUE. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for INLAND REVENUE
Deficit upon each

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
			Less than Granted.			More than Granted.		
	£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.—Salaries, Wages, and Allowances in addition to Salaries.	1,042,977 - -	*1,043,105 12 7	-	-		128 12 7		
B.—Travelling and Subsistence Allowance - -	61,000 - -	57,215 15 11½	3,784	4	-½	-	-	
C.—Poundage and Allowances to Distributors and Sub-Distributors of Stamps.	55,000 - -	†49,876 - 4	5,123	19	8	-	-	
D.—Poundage to Clerks to the Local Commissioners of Taxes.	70,500 - -	65,111 2 7	5,388	17	5	-	-	
E.—Poundage to Collectors and Assessors - -	129,000 - -	†137,699 15 5½	-	-		8,699 15 5½		
F.—Salaries in lieu of Poundage of Distributors, &c., in Scotland.	12,967 - -	12,862 6 3	104	13	9	-	-	
G.—Commission on Remittances - - - -	2,800 - -	2,946 17 2½	-	-		146 17 2½		
H.—Bank of England, for Clerks' Attendance -	950 - -	950 - -	-	-		-	-	
I.—Police - - - - -	2,225 - -	2,204 8 10	20	11	2	-	-	
K.—Rent, Fire Insurance, &c. - - - -	22,100 - -	21,687 12 11	412	7	1	-	-	
L.—Fuel, Light, and Water - - - -	3,700 - -	3,776 7 6½	-	-		76 7 6½		
M.—Furniture (inclusive of Office Fittings, &c.) -	8,000 - -	7,831 16 5½	168	3	6½	-	-	
N.—Gauging Instruments, Dies, and Revenue Locks	5,000 - -	4,353 17 3	646	2	9	-	-	
Carried forward - - - £.	1,416,219 - -	1,409,621 13 4	15,648	19	5½	9,051 12 9½		

(1.) An amount of 11,794*l.* 13*s.* has been received from the Board of Trade during the period of this account for distribution among Officers of the Excise Surveying Department, as remuneration for collecting Agricultural Statistics.

(2.) Surveyors of Taxes in Scotland receive extra remuneration from local sources at the discretion of the Commissioners of Supply for acting as Registrars of Voters for Burghs and Counties, under the Act 31 & 32 Vict. c. 48, and prior Acts. The net sum of 2,518*l.* 13*s.* 6*d.* has been received on this account during the past year.

(3.) Collectors of Inland Revenue in Ireland receive an allowance from the Office of Woods of 2*l.* per centum on the amount of Quit Rents collected by them; one-third part of such allowance being paid to their clerks. The sum of 826*l.* was so received in the year ended 31st March 1878.

(4.) A sum of 40*l.* was received by the Principal of the Inland Revenue Laboratory in July 1877, from the Science and Art Department, for his services in re-arranging the Collection of Samples at the Bethnal Green Museum, illustrating adulterations.

(5.) An allowance at the rate of 2*l.* per annum has been paid under sanction of the Treasury, to the person employed to clean and oil the crane and chains used for lowering and raising casks in the bonded warehouses under the Collector's offices in Liverpool.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.

INLAND REVENUE.

SERVICES, in the Year ended 31st March 1878, showing the Surplus or Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

- A.—The slight Excess under this Sub-Head has been caused by a sum of 500 *l.* having been specially awarded by Treasury Letter of 7th March 1878, to an Officer of the In-door Department for the invention of a Hand-Stamping Recording Machine. A considerable Surplus would have been shown under this Sub-Head, had it not been absorbed by the introduction of the system of monthly payment of Salaries at the Chief Office, as sanctioned by Treasury Letter of 2nd March 1878.
- B.—This Surplus has resulted from the expenses incurred in the removal of Officers of the Out-door Service, consequent upon the re-organisation of the Excise and Taxes Surveying Branches, having proved to be less than anticipated; and from the ordinary Travelling Charges incurred during the year by Inspecting and other Officers having slightly declined.
- C.—This Surplus has principally arisen, as in the prior year, from the continued transfer of the duties of certain Distributors of Stamps, who were paid by poundage, to Collectors of Inland Revenue, whose salaries and expenses are provided for under other Sub-Heads.
- D.—The payment of Poundage to Clerks to Commissioners of Taxes is dependent upon the period at which the Accounts for their respective Divisions are closed; and notwithstanding that the Collection of the House Duty and Income Tax was more prompt in 1877–78 than in the prior year, many claims for Poundage in respect of the Assessments for the year 1877–78 could not be settled until 1st April 1878.
- E.—The delay in the Collection of the House Duty and Income Tax for the year 1876–77 (year of New Assessment), led to the settlement of many claims for Poundage to Collectors and Assessors being deferred to the Year 1877–78; whilst, on the other hand, the prompt Collection of the Assessments for the Year 1877–78 has augmented the Charges for Poundage under this Sub-Head, to a greater extent than was contemplated when the Estimate was framed.
- F.—This Surplus is due to the Distributorship of Stamps at Stornoway, and the Sub-Distributorships at Kirkcaldy, Leven, Forres, and Callandar, having been vacated during the Year, when new appointments were made at reduced salaries.
- G.—The charge for Commission is upon the partial remittance of Revenue through various channels, and it is not practicable to estimate the cost with very great exactness.
- H.—No variation.
- I.—The Vote for 1877–78 was increased by 25 *l.*, as compared with that of the prior year, for Dresses for the Police Force when engaged in Fire-hose practice at Somerset House, but the whole of that expense was not incurred by the Police authorities within the Financial Year.
- K.—The Expenditure under this Sub-Head, although larger than that of prior year, has proved to be rather under the Estimate. Is it to be observed that a reduced provision has been made for these charges for the Year 1878–79.
- L.—Slightly under-estimated. Caused by the fluctuations in the prices of coals, gas, wood, &c.
- M.—The re-organisation of the several In-door and Out-door Departments of the Inland Revenue having been completed, the expenditure under this Sub-Head has declined. A smaller provision has been made for these charges for the year 1878–79.
- N.—The expenditure for dies and plates for impressing and printing stamps has proved to be less than was anticipated.

(6.) This amount includes a gratuity of 500 *l.* paid to a clerk in the Accountant and Comptroller General's Department, under sanction of the Treasury Letter of 7th March 1878, for his invention of a hand-stamping recording machine, whereby much time has been saved in the stamping of deeds, and considerable economy effected, with increased security to the revenue.

(7.) An allowance of 25 *l.* per annum has been paid under sanction of the Treasury to the Head Messenger at Chief Office, for acting as Housekeeper at the Inland Revenue Offices, Tower Hill.

(8.) The Porter (coal) at Bristol at 16 *s.* per week, is also in receipt of a Compensation Allowance of 51 *l.* 13 *s.* 4 *d.* per annum as a late Permit Writer in London East Collection.

† In this amount is included the sum of 1,022 *l.* 2 *s.* 4½ *d.* allowed to Surveyors of Taxes and Officers of Inland Revenue acting as Distributors of Stamps.

‡ In this amount is included the sum of 294 *l.* 17 *s.* 3 *d.*, allowed to Officers of Inland Revenue acting as Collectors of Taxes.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—continued.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,416,219 - -	1,409,621 13 4	15,648 19 5½	9,051 12 9½
O.—Gas Fitting, Repairs to Engine, and Purchase of Articles for Stamping Department.	3,700 - -	2,492 10 7	1,207 9 5	- -
P.—Maintenance and Repairs of Buildings - -	4,000 - -	4,451 6 7½	- -	451 6 7½
Q.—Postage and Carriage of Books and Parcels -	21,000 - -	20,580 19 11½	419 - -½	- -
R.—Advertisements - - - - -	7 900 - -	7,459 12 10	- -	459 12 10
S.—Stationery, Printing, Bookbinding, Gumming, &c.	107,670 - -	104,985 19 3½	2,684 - 8½	- -
T.—Stamps for Revenue purposes and Declarations	700 - -	490 10 9½	209 9 2½	- -
V.—Copies of Poor Rates for Income Tax purposes, and Copies of Wills in Scotland.	2,500 - -	2,665 12 8½	- -	165 12 8½
W.—Law Expenses - - - - -	13,000 - -	12,765 18 5	234 1 7	- -
X.—Rewards to Officers for Detections, &c. - -	10,500 - -	7,509 5 -	2,990 15 -	- -
Y.—Losses by Fraud, Default, &c. - - - -	400 - -	413 13 8	- -	13 13 8
Z.—Allowances to Crown Prisoners - - -	200 - -	86 19 4	113 - 8	- -
A 1.—Grants to Universities of Oxford and Cam- bridge (44 Geo. 3, c. 58).	1,000 - -	1,000 - -	- -	- -
B 1.—Incidental Expenses - - - - -	1,030 - -	1,236 11 8½	- -	206 11 8½
C 1.—Superannuations, and other Non-effective Charges.	191,818 - -	192,774 2 2	- -	956 2 2
Carried forward - - - £.	1,780,737 - -	1,768,534 16 4½	23,506 16 -½	11,304 12 5½

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 2.—INLAND REVENUE—*continued.*Revenue Services, in the Year ended 31st March 1878, &c.—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

- O.—This Surplus is mainly due to the fact that a large claim in respect of alterations, &c., to the Machinery in the Stamping Department was not rendered by the Contractor until some time after the close of the financial year.
- P.—The expenditure under this Sub-Head has slightly exceeded the provision made. The excess has been mainly caused by an unexpected claim for staunching the central avenue of the Bonded Warehouse at Limerick having come in course of payment during the year. The excess has been sanctioned by Treasury Letter of 26th March 1878.
- Q.—This Surplus is due to the charges for postage of letters and parcels, other than to and from the Chief Office, having proved to be under that of the prior year, upon which the Estimate was based.
- R.—Although a larger sum has been voted under this Sub-Head for the year 1877-78 than was granted for the service of the year 1876-77, it has proved to be inadequate to meet the charges incurred in the local publication of lists of persons to whom Licenses have been issued to keep Dogs, or kill Game, &c. It may be noted that the Vote for the year 1878-79 has been increased to 8,000 *l.*
- S.—This Surplus has arisen from the charges for Paper for Adhesive Stamps, and for Printing and Gumming having proved to be less than was anticipated when the Estimate was framed.
- T.—Over-provision.—By the repeal of the Stamp Duty of 30*s.* on Officers' Commissions (38 Vict. c. 23, s. 14) the expenditure under this Sub-Head has much declined. A diminished Vote has been taken for the year 1878-79.
- V.—This slight Excess has been caused by certain claims for Copies of Poor Rates supplied in 1876-77 (which for that year were very numerous, it being a year of New Assessment) not having been preferred until too late to admit of payment being made prior to the 1st April 1877.
- W.—Slightly over-estimated. The expenditure under this Sub-Head is necessarily of a fluctuating character.
- X.—This Surplus is larger than it would have been had not certain Rewards to Officers for Detections, &c. been granted too late to admit of their payment before the close of the financial year; the payments under this Sub-Head are, however, necessarily uncertain, being contingent upon the result of proceedings for infringement of the Revenue Laws, and the degree of merit attaching to the detecting officers.
- Y.—It is not possible to make any fairly accurate Estimate of the probable charges which may fall under this Sub-Head in the course of the year. The whole of the payments which have been charged have been specially sanctioned by the Treasury.
- Z.—Over-estimated. A reduced Vote has been taken for the Year 1878-79.
- A 1.—No variation.
- B 1.—A variety of Incidental Charges are grouped together under this Sub-Head, some of which being of an exceptional character cannot be foreseen; a slightly larger provision has, however, been made for these expenses for the year 1878-79.
- C 1.—As the complete cost of the retirement of Officers of the Excise and Taxes Surveying Departments was not apparent at the time the Estimate was framed, a lump sum was provided to meet the increased cost thereof; this amount has proved to be insufficient.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	1,780,787 - -	1,768,584 16 4½	23,506 16 -½	11,304 12 5½
D 1.—Annuity to be paid over to the National Debt Commissioners for Advances made in Commutation of Pensions - - -	8,113 - -	8,112 7 -	- 13 -	- -
Compensation to Landlord of Inland Revenue Premises at Manchester, for giving up right of entry through the Revenue Offices, and for constructing a new Entrance - -	- -	300 - -	- -	300 - -
	£. 1,788,850 - -	1,776,947 3 4½	23,507 9 -½	11,604 12 5½
Deduct Deficit - - - - -			11,604 12 5½	
Net Surplus to be surrendered - - £.			11,902 16 7½	

Extra Receipts, - - - - -

Nature of the Receipts.	Amount Estimated.	Amount Received.
	£. s. d.	£. s. d.
Fines, Seizures, and Penalties - - -	35,000 - -	34,180 7 1
Rents - - - - -	5,000 - -	4,868 2 4½
Other Miscellaneous Receipts - - -	10,500 - -	11,180 16 1½
£.	50,500 - -	*50,179 5 6½

* This amount has been paid over to the Exchequer, as under, viz.:—

	£. s. d.
On 21 September 1877 - - - - -	13,404 1 7
„ 18 December „ - - - - -	13,555 8 3
„ 22 March 1878 - - - - -	11,590 1 -
„ 22 June „ - - - - -	11,374 17 3
„ 18 September „ - - - - -	254 17 6
	£. 50,179 5 7

The Surplus of 25,583 l. 5 s. 11 d., shown on the Account of the Vote “Inland Revenue,” for the year ended 31st March 1877, has been surrendered.

I certify that the foregoing is a correct Account.

Inland Revenue Office,
30 November 1878. }

Charles Turner,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
F. A. Hawker.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 2.—INLAND REVENUE—continued.

Revenue Services, in the Year ended 31st March 1878, &c.—continued.

Explanation of the Causes of Variation between Expenditure and Grant.

D 1.—Fractions of a £.

This expenditure was incurred under the authority conveyed in the Treasury Letter of the 14th June 1877; and this special Sub-Head was opened by desire of the Comptroller and Auditor General, and under the sanction given in the Treasury Letter of the 28th March 1878.

- - - - - Year ended 31st March 1878.

Explanation of the Causes of Variation between Estimate and Receipt.

Slightly over-estimated.—The receipts under this head are necessarily variable in amount, being dependent upon the number and result of proceedings for breaches of the Revenue Laws.

Ditto - ditto - - The deliveries of foreign spirits and wines from Excise Warehouses have fallen short of the quantity anticipated at the date of the preparation of the Estimate.

The receipts under this head are of a fluctuating character, and cannot be estimated with precision.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

APPENDIX.

STATEMENT showing the INCREASES made to the INLAND REVENUE ESTABLISHMENT, or Alterations consequent upon Re-organisation, subsequently to the Preparation of the ESTIMATES for the Year 1877-78.

DEPARTMENT.	INCREASE.	Treasury Authority for Increase or Alteration.	NECESSITY FOR INCREASE.
Solicitor's, England - -	Re-organised from 10th June 1877 -	{ 3 March 1877. 21 June 1877. 8 August 1877.	
Solicitor's, Scotland - -	- ditto - - 1st January 1878	{ 28 December 1877. 1 March 1878.	
Legacy and Succession Duty -	- ditto - - 1st April 1877 -	{ 1 April 1877. 5 November 1877. 15 December 1877.	
Receiver General's - -	- ditto - - 1st January 1877	{ 9 December 1876. 5 & 15 March 1877. 6 July 1877. 28 November 1877.	
Accountant and Comptroller General's, and Registrar of Warrants.	Re-organised and consolidated from 1st January 1877.	9 May 1877.	
Laboratory - - - -	Re-organised from 1st April 1877 - -	19 November 1877.	
Controller of Stamps and Taxes, Edinburgh.	- ditto - - 1st July 1877 -	{ 9 July 1877. 19 July 1877. 31 July 1877.	
Controller of Stamps and Taxes, Dublin.	- ditto - - 21st November 1877	{ 21 November 1877. 2 January 1878. 19 January 1878. 18 September 1878.	
Special Commissioners of Income Tax.	Number of Lower Division Clerks increased from 19 to 21 at 80 <i>l.</i> , rising by 15 <i>l.</i> triennially to 200 <i>l.</i> Two additional copyists, at 10 <i>d.</i> per hour -	{ 3 February 1877 - 27 March 1878 -	{ In connection with the re-organisation of the department.
Surveyors of Taxes, Scotland	Re-organised from 16th May 1877 - -	29 August 1877.	
Controller of Stamps and Taxes, Edinburgh.	Wages of Charwomen raised from 8 <i>s.</i> to 10 <i>s.</i> per week.	14 June 1877 - -	Wages made equal to those of other charwomen.
	Salary of Packer raised to 90 <i>l.</i> , rising by 5 <i>l.</i> per annum to 120 <i>l.</i>	14 August 1877 -	Salary originally fixed at too small a sum.
Surveyors of Taxes - -	Salaries of Lower Division Clerks increased from 1st January 1878.	19 February 1878 -	Seven hours' scale substituted for six hours' scale.
Bath Collection - - -	Ordinary Clerkship at 100 <i>l.</i> , rising by 15 <i>l.</i> triennially to 200 <i>l.</i>	26 February 1878 -	The distribution of stamps added to the duties of the collection.
Birmingham Collection -	Superintending Clerkship at 100 <i>l.</i> , rising by 5 <i>l.</i> per annum to 200 <i>l.</i> , and 100 <i>l.</i> duty pay. Chief Clerkship at 100 <i>l.</i> , rising by 5 <i>l.</i> per annum to 200 <i>l.</i> , and 50 <i>l.</i> duty pay.	28 February 1878 -	
Colchester Collection - -	Ordinary Clerkship at 100 <i>l.</i> , rising by 15 <i>l.</i> triennially to 200 <i>l.</i>	27 April 1877 - -	
Lancaster Collection - -	- - ditto - - ditto - - - -	15 March 1878 -	
Stourbridge Collection - -	- - ditto - - ditto - - - -	27 July 1877 - -	
Glasgow Collection - -	- - ditto - - ditto - - - -	27 July 1877 - -	In lieu of the services of a copyist discontinued.
Stamping Department, Chief Office.	Allowance of 10 <i>l.</i> per annum to the Superintendent of Stamps in charge of the recording presses.	11 March 1878 -	"Risk money," to cover losses in giving change to the public, &c.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES—*continued.*VOTE 2.—INLAND REVENUE—*continued.*APPENDIX—*continued.*STATEMENT showing the Increases made to the Inland Revenue Establishment, 1877-78—*continued.*

DEPARTMENT.	INCREASE.	Treasury Authority for Increase or Alteration.	NECESSITY FOR INCREASE.
Office-keeper's - - -	Number of Porters and Labourers increased from 20 to 21, and wages fixed as under— 2 Porters at 24 s. per week each, and 19 " 21 s. " "		
London East Collection -	4 Dock Coopers, Port of London, at 26 s. per week each.		
Northampton Collection -	1 Assistant Teller of water-marked paper at Rush Mill, near Northampton, at 16 s. week, rising by 1 s. per week per annum to 21 s. per week.	19 February 1878 -	Previously employed without specific Treasury authority.
Dublin Collection - - -	1 Head Cellarman at 25 s. per week, rising by 1 s. per week per annum to 30 s. per week. 1 Cellarman at 21 s. per week, rising by 1 s. per week per annum to 26 s. per week. 5 Cellarmen at 18 s. 6 d. per week, rising by 6 d. per week per annum to 21 s. per week.		
Liverpool Collection - -	Allowance of 2 l. per annum to man for oiling, &c. crane.	12 April 1878 -	- - ditto - - ditto.
Bristol Collection - - -	Coal Porter at 16 s. per week - - -	14 May 1878 -	- - ditto - - ditto.

VOTE 2.

INLAND REVENUE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A NEW Sub-Head has been opened in this Account, which was not included in the Estimates laid before Parliament, namely, Compensation to Landlord of Inland Revenue premises at Manchester, for giving up right of entry through the Revenue offices, and for constructing a new entrance. New Sub-Head.

2. Payments in excess of the Estimates have been made under the following Sub-Heads, viz. :— Excess.

- A.—Salaries, Wages, and Allowances in addition to Salaries.
- E.—Poundage and Allowances to Collectors and Assessors.
- G.—Commission on Remittances.
- L.—Fuel, Light, and Water.
- P.—Maintenance and Repairs of Buildings.
- R.—Advertisements.
- V.—Copies of Poor Rates for Income Tax purposes, and Copies of Wills in Scotland.
- Y.—Losses by Fraud, Default, &c.
- B. 1.—Incidental Expenses.
- C. 1.—Superannuations and other Non-Effective Charges.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued*.

Net Surplus.

3. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 11,902*l.* 16*s.* 7½*d.*

		£.	s.	d.
Grant	- - - - -	1,788,850	-	-
Expenditure	- - - - -	1,776,947	3	4½
Net Surplus	- - -	£. 11,902	16	7½

REVENUE.

Examination of
Revenue Account.

The Receipt side of this Account has been subjected to a test examination, and the payment side to a detailed examination; and I have to report that in both cases the result has been found satisfactory, and that the Lords of the Treasury, and the Board of Inland Revenue, have been informed accordingly.

The test examination of the Receipt of Revenue, which has hitherto been confined to the books of the chief Department of Inland Revenue at Somerset House, has this year been extended to the offices in Edinburgh and Dublin.

VOTE 3.
POST OFFICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3. - - - - -
 POST OFFICE. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the POST OFFICE
 and Insurances, and the Collection of the Post Office Revenue, in the Year ended 31st March 1878,

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.—				
CHIEF OFFICES.				
LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries	549,125 - -	551,736 6 - ½	- - -	2,611 6 - ½
2. Travelling	4,230 - -	3,512 - 2 ½	717 19 9 ½	- - -
3. Commission on Issue and Payment of Money Orders	53,009 - -	57,055 16 3	- - -	4,046 16 3
4. Commission on Sale of Postage Labels	6,000 - -	6,195 2 6	- - -	195 2 6
5. Trip Allowances	14,830 - -	16,242 8 11 ½	- - -	1,412 8 11 ½
6. Police and Firemen	2,406 - -	2,394 14 4	11 5 8	- - -
7. Clothing for Letter Carriers, Mail Guards, Rural Post Messengers, &c., at the Chief and Provincial Offices	39,300 - -	44,936 8 8	- - -	5,636 8 8
8. Rent of Premises leased to the Department	8,550 - -	8,717 1 9	- - -	167 1 9
9. Water, Fire Insurance, &c.	1,800 - -	1,096 16 10	703 3 2	- - -
10. Law Charges, including Law Charges paid at Provincial Offices	2,900 - -	4,431 18 7	- - -	1,531 18 7
11. Stamps on Contracts, &c., and Advertisements	400 - -	308 2 3	91 17 9	- - -
12. Telegrams	200 - -	188 - 5 ½	11 19 6 ½	- - -
13. Purchase of Pillar and Wall Letter Boxes for Chief and Provincial Offices	3,500 - -	4,580 18 7	- - -	1,080 18 7
14. Alterations, Fittings, and Repairs to Travelling Post Offices	850 - -	116 18 7	233 1 5	- - -
15. Gas	9,500 - -	8,559 10 9 ½	940 9 2 ½	- - -
16. Medicines	270 - -	351 - 7	- - -	81 - 7
17. Stores	17,500 - -	19,824 2 3	- - -	2,324 2 3
18. Incidental Expenses	3,500 - -	4,132 3 10 ½	- - -	632 3 10 ½
19. Losses by Fraud and Default	250 - -	1,644 1 3 ½	- - -	1,394 1 3 ½
20. Cost of Issue of Inland Revenue Licenses, and Receipt Stamps	7,325 - -	6,630 7 2 ½	694 12 9 ½	- - -
DUBLIN.				
21. Salaries, Wages, and Allowances additional to Salaries	52,997 - -	51,013 9 4	1,983 10 8	- - -
22. Travelling	260 - -	236 9 10	23 10 2	- - -
23. Commission on Issue and Payment of Money Orders	3,700 - -	3,949 6 4	- - -	249 6 4
24. Rent	554 - -	553 19 -	- 1 -	- - -
25. Law Charges, including Law Charges paid at Provincial Offices	600 - -	783 13 10	- - -	183 13 10
26. Stamps and Advertisements	110 - -	207 2 5 ½	- - -	97 2 5 ½
27. Stores	1,250 - -	1,307 18 -	- - -	57 18 -
28. Incidental Expenses	550 - -	599 4 9 ½	- - -	49 4 9 ½
EDINBURGH.				
29. Salaries, Wages, and Allowances additional to Salaries	37,923 - -	37,472 7 8	450 12 4	- - -
30. Travelling	30 - -	57 16 6	- - -	27 16 6
31. Commission on Issue and Payment of Money Orders	3,800 - -	4,175 13 11	- - -	375 13 11
32. Rent	40 - -	39 - -	1 - -	- - -
33. Water and Fire Insurance	4 - -	3 15 -	- 5 -	- - -
34. Law Charges, including Law Charges paid at Provincial Offices	100 - -	53 7 5	46 12 7	- - -
35. Stamps and Advertisements	100 - -	36 10 7	63 9 5	- - -
36. Stores	950 - -	805 15 3	144 4 9	- - -
37. Incidental Expenses	120 - -	257 12 9	- - -	137 12 9
TOTAL of Sub-Head A. - - - £.	828,033 - -	844,207 2 8 ½	6,117 15 2 ½	22,291 17 11 ½
Net Deficit - - - £. 16,174 2. 8 ½				

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.
- - - - - POST OFFICE.

SERVICES, the Expenses of the Post Office Savings Banks, and Government Annuities showing the Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Slightly under-estimated.
2. There was less travelling than was anticipated.
3. There was a larger increase in the Money Order business than was anticipated.
4. Under-estimated.
5. There have been more trips than were anticipated.
- 6.
7. Great Coats, which were supplied to Rural Letter Carriers for the first time, were not provided for in the Estimates.
8. New Rents became payable within the Year.
9. Over-estimated.
10. The Excess is principally attributable to unforeseen charges in connection with the purchase of the Site of the Manchester New Post Office.
11. Over-estimated.
- 12.
13. A larger amount of Pillar and Wall-Box accommodation was awarded to the Public than was anticipated.
14. Over-estimated.
15. The consumption of Gas was less than was anticipated.
16. Under-estimated.
17. The Excess is principally attributable to the purchase of the Registered Letter Envelopes brought into use on the reduction of the Registered Letter Fee.
18. Under-estimated.
19. A large amount due from the late Agent of the British Post Office in the Island of St. Thomas could not be recovered through the insolvency of his sureties.
20. Over-estimated.
21. Over-estimated.
22. There was less travelling than was anticipated.
23. Under-estimated.
- 24.
25. There were more prosecutions than were anticipated.
26. Under-estimated.
27. Under-estimated.
28. Under-estimated.
29. Over-estimated.
30. There was more travelling than was anticipated.
31. Under-estimated.
- 32.
- 33.
34. Over-estimated.
35. Over-estimated.
36. Over-estimated.
37. Under-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD B.—				
SURVEYORS.				
UNITED KINGDOM.				
1. Salaries and Allowances - - - - -	£. s. d. 84,308 - -	£. s. d. 84,457 1 1	£. s. d. - - -	£. s. d. 149 1 1
2. Travelling - - - - -	20,850 - -	20,947 2 10½	- - -	597 2 10½
COLONIES.				
3. Salaries and Allowances - - - - -	250 - -	84 - 1½	165 19 10½	- -
4. Travelling - - - - -	500 - -	154 8 1	345 11 11	- -
TOTAL of Sub-Head B. - - - £.	55,408 - -	55,642 12 1½	511 11 9½	746 3 11½
Net Deficit - - - £. 234 12 1½				
SUB-HEAD C.—				
PROVINCIAL ESTABLISHMENTS.				
ENGLAND AND WALES.				
1. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Carriers, &c. - - - - -	814,000 - -	802,421 7 1	11,578 12 11	- -
2. Allowances for Assistance - - - - -	22,817 - -	23,404 8 9½	- - -	587 8 9½
3. Travelling - - - - -	3,200 - -	3,155 2 -	44 18 -	- -
4. Poundage on Sale of Postage Labels - - -	16,924 - -	17,403 11 5	- - -	479 11 5
5. Rent - - - - -	6,168 - -	6,321 9 9½	- - -	158 9 9½
6. Water, &c. - - - - -	150 - -	90 12 8	59 7 4	- -
7. Fuel and Light - - - - -	2,200 - -	1,681 9 11½	518 10 -½	- -
8. Stationery - - - - -	300 - -	307 7 -	- - -	7 7 -
9. Incidental Expenses - - - - -	18,926 - -	21,016 8 4½	- - -	2,090 8 4½
IRELAND.				
10. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Carriers, &c. - - - - -	75,778 - -	74,836 12 9	936 7 3	- -
11. Allowances for Assistance - - - - -	3,843 - -	4,052 12 8½	- - -	209 12 8½
12. Travelling - - - - -	300 - -	300 10 11½	- - -	- 10 11½
13. Poundage on Sale of Postage Labels - - -	2,289 - -	2,126 18 6½	112 1 5½	- -
14. Rent - - - - -	154 - -	164 10 8	- - -	10 10 8
15. Water, &c. - - - - -	1 - -	- 16 6	- 3 6	- -
16. Fuel and Light - - - - -	40 - -	32 4 -	7 16 -	- -
17. Incidental Expenses - - - - -	1,605 - -	1,640 18 6	- - -	35 18 6
SCOTLAND.				
18. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Carriers, &c. - - - - -	120,573 - -	120,045 1 5	527 18 7	- -
19. Allowances for Assistance - - - - -	3,730 - -	3,688 - 4½	41 19 7½	- -
20. Travelling - - - - -	145 - -	164 8 11½	- - -	19 8 11½
21. Poundage on Sale of Postage Labels - - -	3,667 - -	3,268 10 3	378 9 9	- -
22. Rent - - - - -	594 - -	501 17 4	92 2 8	- -
23. Water, &c. - - - - -	20 - -	17 19 11½	2 - -½	- -
24. Fuel and Light - - - - -	435 - -	360 17 4½	74 2 7½	- -
25. Stationery - - - - -	1 - -	- 2 -	- 18 -	- -
26. Incidental Expenses - - - - -	1,349 - -	1,606 8 4½	- - -	257 8 4½
TOTAL of Sub-Head C. - - - £.	1,099,149 - -	1,088,630 2 9	14,875 7 9½	3,856 10 6½
Net Surplus - - - £. 10,518 17 3				

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.—POST OFFICE—*continued*.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Slightly under-estimated.
2. There was more travelling than was anticipated.
3. } The Office of Surveyor of the Mediterranean was abolished.
4. }

1. The amount provided for probable increase was not all expended.
2. Under-estimated.
3. There was less travelling than was anticipated.
4. Under-estimated.
5. The Excess is attributable to new and increased rents.
6. Over-estimated.
7. Over-estimated.
8. Under-estimated.
9. Under-estimated.

10. Slightly over-estimated.
11. Under-estimated.
- 12.
13. Over-estimated.
14. A new Rent became payable in the year.
- 15.
16. Over-estimated.
17. Under-estimated.

18. Slightly over-estimated.
19. Over estimated.
20. There was more travelling than was anticipated.
21. Over-estimated.
22. Over-estimated.
- 23.
24. Over-estimated.
- 25.
26. Under estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD D.—				
ESTABLISHMENTS IN THE COLONIES AND AGENTS ABROAD.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances - - -	15,236 - -	14,176 1 11½	1,059 18 -½	- -
2. Poundage on Sale of Postage Labels - - -	287 - -	229 4 -	57 16 -	- -
3. Rent - - - - -	938 - -	781 2 6½	151 17 5½	- -
4. Rates and Taxes - - - - -	25 - -	18 4 4½	6 15 7½	- -
5. Incidental Expenses - - - - -	438 - -	339 8 3	98 11 9	- -
TOTAL of Sub-Head D. - - - £.	16,919 - -	15,544 1 1½	1,374 18 10½	—
		Surplus - - - £. 1,374 18 10½		
SUB-HEAD E.—				
POST OFFICE SAVINGS BANKS.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances - - -	112,342 - -	107,611 18	4,730 1 9	- -
2. Maintenance and Repair of Buildings - - -	3,900 - -	1,747 6 1	2,152 13 11	- -
3. Rent - - - - -	5,000 - -	5,000 - -	- -	- -
4. Water, Fire Insurance, &c. - - - - -	160 - -	196 16 11	- -	36 16 11
5. Furniture and Repairs - - - - -	600 - -	193 2 6	406 17 6	- -
6. Fuel and Light - - - - -	950 - -	828 12 8	121 7 4	- -
7. Stationery - - - - -	10,000 - -	9,596 2 10	408 17 2	- -
8. Law Charges - - - - -	450 - -	259 9 6½	190 10 5½	- -
9. Travelling - - - - -	700 - -	184 15 11	515 4 1	- -
10. Incidental Expenses - - - - -	20 - -	52 17 5	- -	32 17 5
11. Superannuations and other Non-effective Charges	200 - -	91 3 7	108 16 5	- -
12. Losses by Fraud and Default - - - - -	250 - -	495 13 8	- -	245 13 8
12a. Re-payment of Capital forfeited - - - - -	- -	22 - -	- -	22 - -
13. Conveyance of Correspondence - - - - -	30,272 - -	32,565 5 -	- -	2,293 5 -
TOTAL of Sub-Head E. - - - £.	164,844 - -	158,845 4 4½	8,629 8 7½	2,630 13 -
		Net Surplus - - - £. 5,998 15 7½		
SUB-HEAD F.—				
GOVERNMENT ANNUITIES AND LIFE INSURANCE.				
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries and Allowances - - - - -	2,429 - -	2,351 4 9	77 15 3	- -
2. Stationery - - - - -	60 - -	83 9 3	- -	23 9 3
3. Stamps on Contracts - - - - -	20 - -	15 13 6	4 6 6	- -
4. Fees to Medical Examiners - - - - -	60 - -	66 7 6	- -	6 7 6
5. Travelling - - - - -	10 - -	7 13 6	2 6 6	- -
6. Incidental Expenses - - - - -	5 - -	- 3 -	4 17 -	- -
TOTAL of Sub-Head F. - - - £.	2,584 - -	2,524 11 6	89 5 3	29 16 9
		Net Surplus - - - £. 59 8 6		

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.—POST OFFICE—*continued*.

Explanation of the Causes of Variation between Expenditure and Grant.

- | | | |
|----|---|--|
| 1. | } | |
| 2. | | |
| 3. | | |
| 4. | | |
| 5. | | |
- The British Post Offices at Havana, Porto Rico, and St. Thomas, were closed during the year through the entry of those places into the General Postal Union.

1. Over-estimated.
2. Over-estimated.
- 3.
4. The payments for Water and Fire Insurance were under estimated.
5. Over-estimated.
6. Over-estimated.
7. Slightly over-estimated.
8. Over-estimated.
9. There was less travelling than was anticipated.
10. Under-estimated.
11. Over-estimated.
12. Loss on light gold, which was charged against the Savings Bank for the first time, was not provided for in the Estimate.
- 12a.
13. Under-estimated.

1. The amount provided for Extra Duty and Allowances to Sub-Postmasters, &c., was not all expended.
2. The principal rules respecting Government Insurances and Annuity business were reprinted during the year.
- 3.
4. Under-estimated.
- 5.
- 6.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD G.—				
CONVEYANCE OF MAILS.				
IN ENGLAND AND WALES.				
1. By Railways - - - - -	£. s. d. 468,504 - -	£. s. d. 461,793 4 5	£. s. d. 1,710 15 7	- - -
2. By Road - - - - -	128,000 - -	181,627 17 8	- - -	3,627 17 8
3. By private Ships - - - - -	3,000 - -	2,141 15 2	858 4 10	- - -
4. Wages of Mail Guards and Mail Porters - - -	5,550 - -	3,850 18 8	2,199 1 4	- - -
5. Tolls and Ferryage - - - - -	380 - -	382 18 7	- - -	2 18 7
6. Supply and Repair of Mail Bags - - - - -	9,455 - -	10,794 15 10	- - -	1,339 15 10
7. Rent of Offices at Railway Stations - - -	600 - -	740 13 11	- - -	140 13 11
8. Incidental Expenses - - - - -	6,500 - -	5,814 3 4½	1,185 16 7½	- - -
IN IRELAND.				
9. By Railways - - - - -	108,817 - -	109,148 18 9	- - -	331 18 9
10. By Road - - - - -	25,910 - -	25,992 18 8	- - -	82 18 8
11. By private Ships to and from Places Abroad - -	85 - -	88 16 7	- - -	3 16 7
12. Wages of Mail Guards and Mail Porters - - -	2,506 - -	2,490 15 1½	15 4 10½	- - -
13. Tolls and Ferryage - - - - -	120 - -	185 16 8	- - -	15 16 8
14. Supply and Repair of Mail Bags - - - - -	2,560 - -	4,047 11 7	- - -	1,487 11 7
15. Incidental Expenses - - - - -	600 - -	739 13 5	- - -	139 13 5
IN SCOTLAND.				
16. By Railways - - - - -	121,270 - -	121,239 9 5	30 10 7	- - -
17. By Road - - - - -	16,725 - -	16,019 15 7	705 4 5	- - -
18. By private Ships to and from Places Abroad - -	20 - -	9 8 7	10 11 5	- - -
19. Wages of Mail Guards and Mail Porters - - -	779 - -	299 1 6½	479 18 5½	- - -
20. Tolls and Ferryage - - - - -	770 - -	845 3 10½	- - -	75 3 10½
21. Supply and Repair of Mail Bags - - - - -	1,100 - -	957 19 -½	142 - 11½	- - -
22. Incidental Expenses - - - - -	1,182 - -	1,000 5 1	181 14 11	- - -
ABROAD.				
23. Conveying Mails across the Isthmus of Panama -	1,700 - -	1,672 2 11	27 17 1	- - -
24. Conveyance of Indian and Australian Mails through Egypt, and Allowances to Janissaries for accom- panying Mails between Alexandria and Suez -	6,300 - -	6,286 5 10	13 14 2	- - -
25. Salaries of, and Allowances to, Officers in charge of Indian Mails <i>via</i> France - - - - -	2,812 - -	2,802 11 3	9 8 9	- - -
26. Salaries of, and Subsistence Allowances to, Marine Mail Guards - - - - -	420 - -	390 7 4	29 12 8	- - -
27. Incidental Expenses - - - - -	1,600 - -	1,604 7 -½	- - -	4 7 -½
Deduct, for Carriage of Post Office Savings Bank Correspondence, <i>See</i> Sub-Head E. 13 -	912,265 - - 30,272 - -	911,917 5 10½ 32,565 5 -	- - - - - -	7,252 2 6½ 2,298 5 -
TOTAL of Sub-Head G. - - - £.	881,998 - -	879,352 - 10½	7,599 16 8	4,958 17 6½
Net Surplus - - - £. 2,640 19 1½				
SUB-HEAD H.—				
PURCHASE OF SITES AND BUILDINGS.				
LONDON.				
1. Purchase of Sites and Buildings - - - - -	5,000 - -	- - -	5,000 - -	- - -
PROVINCIAL OFFICES.				
2. Purchase of Sites and Buildings - - - - -	81,968 - -	69,117 5 2	22,850 14 10	- - -
TOTAL of Sub-Head H. - - - £.	86,968 - -	69,117 5 2	27,850 14 10	- - -
Surplus - - - £. 27,850 14 10				
SUB-HEAD I.—				
Superannuations and other Non-effective Charges	125,563 - -	127,115 2 3	- - -	1,552 2 3

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. Slightly over-estimated.
2. Sufficient provision was not made for new and extended services.
3. Over-estimated.
4. The wages of certain Mail Messengers and Mail Porters have been transferred to Sub-Head C. 1.
5. Under-estimated.
3. The Excess is partly attributable to an under estimate, and partly to a new arrangement which came into operation during the year under which Mail Bags are supplied to Ireland and Scotland from London.
7. Under-estimated.
8. Over-estimated.
- 9.
- 10.
- 11.
- 12.
13. The Excess is caused by increased payments for new services.
14. A larger supply of Mail Bags than usual was obtained to facilitate the introduction of the new system adverted to under G. 6.
15. Under-estimated.
- 16.
17. Over-estimated.
18. Over-estimated.
19. The wages of certain Mail Messengers and Mail Porters have been transferred to Sub-Head C. 18.
20. New services were commenced during the year.
21. A new arrangement commenced during the year under which Mail Bags are supplied to Scotland from London.
22. Over-estimated.
23. Over-estimated.
- 24.
- 25.
26. Over-estimated.
- 27.

1. The amount provided was not expended in the year.

2. The whole of the amount provided in respect of the Site of the Manchester New Post Office was not expended in the year.

The amount provided for probable increase was not quite sufficient.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—continued.

EXTRA RECEIPTS.—Year ended 31st March 1878.

Sub-Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount paid into the Exchequer.
		£. s. d.	£. s. d.	
A.	For Rent of such portions of Metropolitan Post Offices as are let - - - - -	1,692 - -	1,570 3 9	<div>Includes d. proper to yea. 1876-77.</div> <div>£. 179,850 8 11</div> <div>1877 - - - - -</div> <div>1878 - - - - -</div> <div>Quarter to 31 June - - - - -</div> <div>30 Sept. - - - - -</div> <div>31 Dec. - - - - -</div> <div>31 March - - - - -</div> <div>Month to 31 July - - - - -</div> <div>Before 31st March 1878 - - - - -</div> <div>After " - - - - -</div>
A.	For Void Money Orders - - - - -	6,000 - -	5,715 19 11	
A. & C.	For Poundage on Postage Stamps purchased from the Public by certain Postmasters - - - - -	2,000 - -	2,407 - 7½	
C.	For Rent of such portions of Provincial Post Offices as are let - - - - -	1,081 - -	2,176 5 2½	
D.	For Rent of a portion of the British Post Office at Suez -	40 - -	36 13 4	
D.	For a portion of the Expenses of the Post Offices at Alexandria and Suez, to be repaid by the Indian Government - - - - - 1,100*	- - -	- - -	
E.	For Charges of Management of the Post Office Savings Banks (Act 24 Vict. c. 14) - - - - -	164,844 - -	165,079 12 7	
F.	For Charges of Management of the Government Annuities and Insurances (Act 27 & 28 Vict. c. 48) - - -	2,584 - -	- - -	
G.	For a portion of the Expense of Conveyance of Indian Mails through Egypt, to be repaid by the Indian Government - - - - - 2,800	- - -	- - -	
G.	For a portion of the Salaries and Expenses of Officers travelling in Charge of Indian Mails, to be repaid by the Indian Government - - - 937*	- - -	- - -	
G.	For a portion of the Cost of Mail Bags, to be repaid by the Indian Government - - - 200*	- - -	- - -	
G.	For portion of the Allowance to Janissaries for accompanying Mails between Alexandria and Suez, to be repaid by the Indian Government, - - - 150*	- - -	- - -	
G.	For Rent of portions of Post Offices at Railway Stations - - - - -	15 - -	4 3 4	
	For Miscellaneous Receipts - - - - -	1,500 - -	2,360 10 1½	
	TOTAL - - - £.	179,706 - -	179,850 8 10½	-

* These sums are included in the amount recovered from the Government of India in its Account with this Department for Packet Service.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 3.—POST OFFICE—*continued*.

- - - - - EXTRA RECEIPTS.—Year ended 31st March 1878.

Explanation of the Causes of Variation between Estimate and Receipt.

A. Over-estimated.

A. Over-estimated.

A. and C. Under-estimated.

C. The Excess is attributable to the receipt of the Rent of premises in Manchester, purchased with a view to their removal to make way for the New Post Office.

D. Eleven months' Rent only was brought to Account in the year.

D.

E.

F. The question as to the Fund out of which the Government Annuity Expenses should be provided is still unsettled. The Government Insurance Expenses recoverable in the year were not recovered from the National Debt Commissioners till the month of May 1878.

G.

G.

G.

G.

G. The Rent has been reduced to 10*l.* a year, and the sum of 5*l.* 16*s.* 8*d.* received in Excess was refunded.

The Excess is mainly attributable to the sale of Old Stores having realised a larger amount than was anticipated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—Year 1877-78.

SUMMARY.

Sub-Head	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.									
				Less than Granted.		More than Granted.							
		£.	s.	d.	£.	s.	d.	£.	s.	d.			
A.	Chief Offices - - - - -	828,033	-	-	844,207	2	8½	-	-	16,174	2	8½	
B.	Surveyors - - - - -	55,408	-	-	55,642	12	1½	-	-	234	12	1½	
C.	Provincial Establishments - - - - -	1,099,149	-	-	1,088,630	2	9	10,518	17	3	-	-	
D.	Establishments in the Colonies and Agents Abroad - - - - -	16,919	-	-	15,544	1	1½	1,374	18	10½	-	-	
E.	Post Office Savings Banks - - - - -	164,844	-	-	158,845	4	4½	5,998	15	7½	-	-	
F.	Government Annuities and Life Insurances -	2,584	-	-	2,524	11	6	59	8	6	-	-	
G.	Conveyance of Mails - - - - -	881,993	-	-	879,352	-	10½	2,640	19	1½	-	-	
H.	Purchase of Sites and Buildings - - - - -	86,968	-	-	59,117	5	2	27,850	14	10	-	-	
I.	Superannuations and other Non-effective Charges (including Amount payable for Commutation of Pensions) - - - - -	125,563	-	-	127,115	2	3	-	-	1,552	2	3	
	£.	3,261,461	-	-	3,230,978	2	11	48,443	14	2½	17,960	17	1½
	Deduct Deficit - - - - -							17,960	17	1½			
	Net Surplus to be surrendered - - - - -				£.			30,482	17	1			

The Surplus of 20,059 l. 14 s. 5½ d., shown on the Account of the Vote "Post Office," for the year ended 31st March 1877, has been surrendered.

James J. Cardin,
Principal Book-keeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office, }
28 November 1878. }

S. A. Blackwood,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
A. J. B. Goodwyn.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.
POST OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A REFERENCE to the Second Report of the Committee of Public Accounts of last Session will show that on the 10th July 1878, the following subjects, to which attention had been called in my Reports on the Post Office Accounts, had not been finally dealt with :—

Subjects mentioned in last Report, not finally dealt with.

- (1.) The examination of the London District and Provincial Post Office Accounts as to Treasury authority.
- (2.) The mode of remunerating Sub-Postmasters and Receivers.
- (3.) The apportionment of rent of premises jointly occupied by Postal and Telegraph Services.
- (4.) The excess of the cost of management of Government Annuities and Insurances over the amount received by the Postmaster General.
- (5.) The employment of persons in Provincial Post Offices before they had received Civil Service Certificates.

2. With regard to three of these outstanding subjects, viz. :—

- (1.) The examination of the London District and Provincial Post Office Accounts as to Treasury authority ;
- (2.) The mode of remunerating Sub-Postmasters and Receivers ;
- (3.) The apportionment of rents of premises jointly occupied by Postal and Telegraph Services ;

Examination of Provincial Post Office Accounts, remuneration of Sub-Postmasters, and apportionment of Postal and Telegraph Rents will shortly engage attention of the Treasury.

I have only to report that it has been communicated to me, by direction of the Postmaster General, that on the 25th of September last, the Lords of the Treasury informed him that these questions would shortly engage their attention.

3. With regard to the excess of the cost of management of Government Annuities and Insurances over the amount received by the Postmaster General, I have been informed by the Post Office (7 December 1878) that “the Treasury have not yet communicated their decision on this question.”

Decision as to excess of cost of management of Government Annuities and Insurances not communicated by Treasury.

The Postmaster General has furnished me with a statement which shows that the deficiency in respect of fees on account of annuities amounts to 3,874 l. 5 s. 7½ d.

Deficiency in respect of Fees on Annuities.

4. With regard to the fifth outstanding question, viz., the employment of persons in Provincial Post Offices before they have received Civil Service Certificates, I have to state with reference to the seventh paragraph of the Public Accounts Committee's Second Report for 1878, that some further correspondence (hereto appended) has taken place with the Treasury on the subject which has rendered it necessary for me to communicate with the Postmaster General in reference to the question.

A.
Employment of uncertificated persons in Provincial Post Offices.

Meanwhile, I have to observe that cases of the employment of uncertificated persons in Provincial Post Offices are of very frequent occurrence, and that considerable inconvenience is experienced by my Department from the uncertainty which now prevails as to the proper manner of dealing with such cases.

Inconvenience arising from uncertainty. Opinion of Committee of Public Accounts asked for.

The correspondence that has passed upon this subject since the presentation of my last Report, is annexed.

B. C. D.

5. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 30,482 l. 17 s. 1 d.

Net Surplus.

	£.	s.	d.
Grant - - - - -	3,261,461	-	-
Expenditure - - - - -	3,230,978	2	11
Net Surplus - - -	£. 30,482	17	1

REVENUE.

6. THE Account in respect of the Postal and Telegraph Revenue of England, Ireland, and Scotland has been subjected to a test examination, with satisfactory results.

Examination of Revenue Account.

7. In accordance with a request conveyed to me in a letter from the Treasury, dated 6th October 1875, my department, in 1876, undertook an investigation of the relations existing between the Post Office and Submarine Telegraph Companies. The result of this investigation was duly communicated to the Treasury in a letter, dated 22nd July 1876. In compliance with a further intimation of their Lordships' wishes on the subject, I propose shortly to resume the inquiry.

Relations with Submarine Telegraph Companies.

REVENUE DEPARTMENTS, POST OFFICE PACKET AND TELEGRAPH

VOTE 3.—POST OFFICE—continued.

CORRESPONDENCE, &c., referred to in the foregoing REPORT.

(A.)

A STATEMENT showing the Number of ANNUITIES and the Number of INSURANCES effected through the POST OFFICE in the Years ended respectively 31 March 1875, 31 March 1876, 31 March 1877, and 31 March 1878; the Gross Amount of the Cost to the Post Office in managing the Business, the Cost, as regards Annuities and Insurances in separate Totals; and the Amount received from the National Debt Commissioners in respect of Insurances, and the Balance of Indebtedness in respect of Fees for Annuities, and from the National Debt Commissioners in respect of Insurances respectively.

Year ended 31 March.	Total Number of Contracts.	Number of Contracts (Immediate and Deferred Annuities) on which Fees have been paid.	Number of Contracts (Life Insurances, and Deferred Monthly Allowances) on which Fees have not been paid.	Total Expenditure.	Proportion of Expenditure Chargeable to Contracts on which Fees have been paid.	Proportion of Expenditure Chargeable to Contracts on which Fees have not been paid.	Amount of Fees Collected.	Amount required to make good the Difference between Amount of Fees Collected and Expenditure Chargeable to Contracts on which Fees have been paid.	Amount recoverable from National Debt Commissioners.	Amount received from National Debt Commissioners and paid into Exchequer as Extra Receipts.
				£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1875 -	9,814	6,031	3,783	2,427 13 3	1,491 17 5	935 15 10	678 17 10	812 19 7	935 15 10.	935 15 10
1876 -	10,350	6,355	3,995	2,093 2 1	1,285 3 9	807 18 4	424 2 6	861 1 3	807 18 4	807 18 4
1877 -	10,870	6,716	4,154	2,867 5 1½	1,771 10 6½	1,095 14 7	543 5 -	1,228 5 6½	1,095 14 7	1,095 14 7
1878 -	11,387	7,085	4,302	2,502 14 8	1,604 19 3	897 15 5	633 - -	971 19 3	897 15 5	897 15 5
				£. 9,890 15 1½	6,153 10 11½	3,737 4 2	2,279 5 4	3,874 5 7½	3,737 4 2	3,737 4 2
					(a)		(b)	(c)		

	£. s. d.
(a) Total Expenditure in respect of Annuities - - - - -	6,153 10 11½
(b) Total amount of Fees in hand - - - - -	2,279 5 4
(c) Deficit in respect of Annuities - - - £.	3,874 5 7½

(B.)

(3,182.)

Sir,
Treasury Chambers, 6 March 1878.
In reply to Mr. Treherne's letter of the 19th ultimo, upon the subject of the employment of certain persons in Provincial Post Offices from periods prior to the date of their Certificates, I am directed by my Lords to point out, as Mr. Blackwood already appears to have done in his letter addressed to you by direction of the Postmaster General on 29th January last, that the proviso in the notice given in the Gazette of 16th January 1872, runs as follows: "Provided that such employment have the previous approval of the Treasury."
In Mr. Treherne's letter now under reply, and in his letter of 21st January 1878, to Mr. Blackwood, he quotes the notice as if it ran, "the employment of such persons."
The underlined words do not occur in the notice, nor do they express anything intended by it.
This part of the proviso was inserted to guard against the possibility that the plea of urgency might be extended from persons to employments. The notice applies exclusively to the vacancies in employments (which word must be understood to include all that is meant by offices, places, situations, and the like) which have had the previous approval of the Treasury.

The

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

The notice has nothing to do with the mode in which the particular situation should be filled up, whether by nomination and a test examination, or by open or limited competition; it is directed wholly or solely to the immediate necessity for a *locum tenens*, and it leaves every condition necessary to the validity of a permanent appointment exactly as it stood before.

It is important not to look at this notice as if it bore upon any choice between nomination and competition as a mode of appointment.

It would not have occurred to my Lords that the Treasury letter (19,216) of 8th December last to the Postmaster General had any direct bearing on the case.

The Comptroller and Auditor General.

I have, &c.
(signed) R. R. W. Lingen.

(C.)

(E. & A. D. 343—78.)

Exchequer and Audit Department,
6 November 1878.

Sir,

WITH reference to a letter addressed to the Comptroller and Auditor General on 6th March last, relative to the employment of certain persons in Provincial Post Offices for periods prior to the date of their Civil Service Certificates:

With reference also to the 6th and 7th paragraphs of the Second Report of the Committee of Public Accounts for 1878, in which it is stated, relative to the employment of uncertificated persons, that in the opinion of the Committee "it is desirable that the question should be considered by the Treasury, so that the requirements of the Service may be met without any infringement of the Orders in Council":

And with further reference to the Treasury Minute on the First and Second Reports of the Public Accounts Committee, 1878, wherein their Lordships direct that a letter be written to the Postmaster General informing him, *inter alia*, that "the position of uncertificated temporary employes in Provincial Post Offices will shortly engage their attention":

I am to request, with a view to the preparation of his Reports on the Post Office Accounts 1877-78, that the Comptroller and Auditor General may be informed whether the employment of persons in the General Post Office, prior to their receipt of Civil Service Certificates, has been brought under the notice of the Lords of the Treasury since the passing of the above quoted Minute, dated 25th September 1878, and, if so, I am to request that the Comptroller and Auditor General may be favoured with a communication of their Lordships' decision on the subject.

To the Secretary of the Treasury.

I am, &c.
(signed) H. Treherne.

(D.)

(17,924.)

Sir,

Treasury Chambers, 9 December 1878.

I AM directed by the Lords Commissioners of Her Majesty's Treasury, in reply to Mr. Treherne's letter of the 6th ultimo, respecting the employment of uncertificated persons, under urgent circumstances, to perform the duties of situations vacant in the Post Office until such time as the vacancies can be filled up by the appointment of persons duly qualified according to the Orders in Council, to inform you that my Lords have referred again to their letter (3,182), dated 6th March last, and that the course pointed out in that letter, and in the previous correspondence which it explains, appears to them, "to meet the requirements of the service without any infringement of the Orders in Council," which is what the Public Accounts Committee asks for in its last Report.

The Committee of Public Accounts does not appear to have had this particular letter under their review.

My Lords do not feel the force of the Postmaster General's objection stated in the evidence before the Public Accounts Committee, No. 455, neither in that answer nor in the greater part of the objections which have been taken to the applicability of the notice in the Gazette of 16th January 1872, to the present class of cases, are the words of the notice correctly quoted.

The notice is said in the answer 455 "to provide that the vacancy shall be supplied by the Civil Service Commissioners." But the words of the notice really are, "as soon as such Commissioners are able to supply the service," which my Lords hold to mean "are able to do whatever they are required to do in order to complete a valid and regular appointment." Their duty, as is pointed out in the said letter (3182), differs in respect of situations reserved for public competition, limited competition, or nomination, but in no case, except in regard to *situations* (which in the evidence before the Public Accounts Committee are more than once confused with *persons*)—included in Schedule B. of the Order in Council of 4th June 1870, can "the service be supplied" without the intervention of the Civil Service Commissioners.

The notice in the Gazette is an act done in pursuance of Clause VIII. of that same Order in Council, and by it all situations, during vacancy, are added to Schedule B. under the circumstances and conditions stated in the notice. These Post Office situations are therefore only part of a class, although, for obvious reasons, they form the largest part; nor, unless a number of persons are to be certificated in advance, and kept in reserve for situations of which the duties do not admit of a moment's interruption (a proposal which my Lords think open to much graver objection than anything now in question), do my Lords see how such necessities can be met more consistently than they are at present with the letter and spirit of the Orders in Council.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

However, if you will specifically point out wherein the notice of 16th January 1872 (as it is really worded)—fails, in your opinion, to meet the cases to which in the Postal Service my Lords hold that some such notice must be applied, nothing is easier than to alter it, if my Lords and the Postmaster General concur in doing so, under the powers reserved in Clause VIII. of the Order in Council of the 4th June 1870. The answers to Questions 454-460 of the evidence before the Public Accounts Committee, do not appear to take account of this clause, acts done under which become part of the Order in Council itself.

With these explanations you will judge whether any further action on the part of the Treasury is needed to satisfy you that the Order in Council is being observed, in regard to vacancies in the situations in question.

The Comptroller and Auditor General.

I am, &c.
(signed) R. R. W. Ling.

VOTE 4.

POST OFFICE PACKET SERVICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - - VOTE 4.

- - - - - POST OFFICE PACKET SERVICE.

SERVICE, in the Year ended 31st March 1878, showing the Surplus or Deficit upon of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

D.—A penalty of 1,538*l.* was incurred by one of the contracting companies, which had not been provided for in the Estimates.

E.—The penalties incurred exceeded the amount estimated.

F.—Under-estimated.

G.—Over-estimated.

H.—Over-estimated.

I.—Under-estimated.

K.—Over-estimated.

L.—A pensioner died during the year.

Geo. Chetwynd,
Receiver and Accountant General.

S. A. Blackwood,
Accounting Officer.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—continued.

EXTRA RECEIPTS.—Year ended 31st March 1878. - - - - -

Sub-Head.	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.
		£. s. d.	£. s. d.	
A.	For one-half of the sum by which the gross annual receipts of the Contractors for the Holyhead and Kingstown Mail Packet Service for traffic exceed 35,000 <i>l.</i> - - - - -	6,500 - -	3,269 12 1	<div>£. s. d. - 17,500 - - - 17,500 - - - 48,394 12 1 <hr/>£. 78,394 12 1</div>
E.	For repayments by the Indian Government on account of the loss on the India, China, and Japan Mail Packet Service, and incidental expenses in connection therewith - - -	70,000 - -	75,125 - -	<div>Quarter to 30th September 1877 " 31st December " " 31st March 1878</div>
		£. 76,500 - -	78,394 12 1	-

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued*.

- - - EXTRA RECEIPTS.—Year ended 31st March 1878.

Explanation of the Causes of Variation between Estimate and Receipt.

A.—Over-estimated.

E.—The Excess is an amount received in settlement of an old balance from the India Office.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.

POST OFFICE PACKET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess.

1. PAYMENTS have been made slightly in Excess of the Estimates under the following Sub-Heads, viz. :—

CONTRACTS :

- A. United Kingdom.
- B. Europe.

PACKET ESTABLISHMENTS :

- F. Salaries, Wages, and Allowances.
- I. Port Dues, and Maintenance of Signal Guns.

Receipts from the
Indian Govern-
ment.

2. The Balance due by the India Government in respect of the Account for the year 1875-76, for Mail Packet Service and Sea Postage, which was stated in my Report on the Account for 1876-77 to be 5,125 l., has been brought to Account in the present year.

Accounts, 1876-77
and 1877-78, not
yet sent to India
Office.

3. The Accounts for the years 1876-77 and 1877-78 have not yet, for reasons stated in the Post Office letter of 18th December 1878, been transmitted to the India Office. The Post Office letter is appended.

A.

Arbitration with
Royal Mail Steam
Packet Company
not yet effected.

4. The proposed arbitration between the Post Office and the Royal Mail Steam Packet Company with reference to the Postmaster General's share of profits under the West India Mail Contract, to which I drew attention in my Reports on the Accounts for 1875-76, and 1876-77, has not yet been effected.

I am informed by the Post Office, in a letter dated 12th December 1878, as follows :
" The delay has arisen owing to the Post Office conveyancing counsel having been engaged in heavy and important telegraph arbitrations." The Post Office letter of 12th December 1878, will be found in the Appendix.

B.

Net Surplus.

5. The Net Surplus is, as shown by the Account, 5,117 l. 0 s. 8 d.

	£.	s.	d.
Grant - - - - -	767,877	-	-
Expenditure - - - - -	762,759	19	4
Net Surplus - - -	£. 5,117	-	8

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(Registered No. 178,313.)

General Post Office, London,
18 December 1878.

Sir,
IN reply to the inquiry made in your letter of the 10th instant, No. 1800, relative to the Postal Accounts between this country and India, for the years ended respectively the 31st March 1877, and the 31st March 1878, I beg leave to refer you to my letter of the 10th January last, in which I explained that the Director General of the Post Office of India had caused the accounts for 1877 to be constructed on a wrong principle, thus rendering necessary a correspondence with him on the subject.

After considerable discussion between this Department and the Indian Post Office, without arriving at a mutual understanding, the Postmaster General has found it necessary to ask the intervention of the Secretary of State for India, with the view of settling the points at issue; and Lord John Manners is informed that the whole question was referred by Viscount Cranbrook to the Government of India, in September last, for an early expression of their views on the subject.

Until these questions are settled, no further progress can be made with the preparation of the Indian Postal Accounts.

The Comptroller and Auditor General.

I am, &c.
(signed) S. A. Blackwood.

(B.)

(No. 83,801—77.)

General Post Office, London,
12 December 1878.

Sir,
IN reply to your letter of the 30th ultimo, I beg leave to inform you that the proposed arbitration between the Post Office and the Royal Mail Steam Packet Company, with reference to the Postmaster General's share of profits under the West India Mail Contract of 1868, has not yet taken place.

The delay has arisen owing to the Post Office conveyancing counsel having been engaged in heavy and important telegraph arbitrations, and being thus unable to give his attention to the Royal Mail Company's case, which, in itself, is an extremely difficult one, and would occupy much time and consideration.

Mr. Simpson (the counsel) having been consulted on the subject, hopes to be able to take the Royal Mail papers in hand before the close of this year, unless, in the meantime, some other more pressing Post Office business should require his immediate attention.

The Comptroller and Auditor General,
Somerset House.

I am, &c.
(signed) S. A. Blackwood.

VOTE 5.

POST OFFICE TELEGRAPHS.

VOTE 5. - - - - -

POST OFFICE TELEGRAPHS. - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the Post
REVENUE, in the Year ended 31st March 1878, showing the

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.—				
SECRETARY'S OFFICES, &c.				
1. Salaries, Wages, and Allowances additional to Salaries - - - - -	20,423 - -	19,789 1 7½	633 18 4½	- -
2. Travelling - - - - -	2,000 - -	2,020 18 3½	- -	20 18 3½
3. Law Charges - - - - -	800 - -	3,851 - -½	- -	3,051 - -½
4. Incidental Expenses - - - - -	1,800 - -	1,924 1 8½	- -	124 1 8½
TOTAL of Sub-Head A. - - - £.	25,023 - -	27,585 1 8	633 18 4½	3,196 - -½
SUB-HEAD B.—				
ACCOUNT DEPARTMENTS.				
1. Salaries, Wages, and Allowances additional to Salaries - - - - -	33,427 - -	32,664 14 1	762 6 11	- -
2. Gas - - - - -	280 - -	276 13 5	3 6 7	- -
3. Rent - - - - -	325 - -	325 - -	- -	- -
4. Water - - - - -	10 - -	12 10 -	- -	2 10 -
5. Incidental Expenses - - - - -	50 - -	49 13 1	- 6 11	- -
TOTAL of Sub-Head B. - - - £.	34,092 - -	33,328 10 7	765 19 5	2 10 -
			Net Deficit - - - £. 2,562 1 8	
SUB-HEAD C.—				
MAINTENANCE OF THE POSTAL TELEGRAPH SYSTEM.				
1. Salaries, Wages, and Allowances additional to Salaries - - - - -	107,799 - -	107,491 1 -½	307 18 11½	- -
2. Travelling - - - - -	15,500 - -	16,449 18 -½	- -	949 18 -½
3. Materials - - - - -	49,000 - -	53,022 12 3½	- -	4,022 12 3½
4. Rent - - - - -	2,150 - -	2,298 11 9	- -	148 11 9
5. Rates on Telegraph Wires, &c. - - - - -	2,000 - -	1,896 - 8	103 19 4	- -
6. Maintenance by Railway Companies - - - - -	91,537 - -	78,946 14 11	12,890 5 1	- -
7. Works carried out by Railway Companies and others chargeable to Maintenance - - - - -	10,750 - -	8,463 5 4	2,286 14 8	- -
8. Compensation to Railway Companies for sur- render of their Reversionary Interests in Tele- graph Business, including Wayleaves, Pole Rents, &c. - - - - -	47,000 - -	31,339 9 8½	15,660 10 3½	- -
9. Gas, Water, Fuel, &c. - - - - -	800 - -	776 5 11½	23 14 -½	- -
10. Incidental Expenses - - - - -	2,500 - -	3,957 18 11½	- -	1,457 18 11½
11. Hire of Cable Ships - - - - -	11,700 - -	10,421 3 9	1,278 16 3	- -
12. Remuneration for use of Duplex Apparatus, and Royalties - - - - -	3,200 - -	3,200 - -	- -	- -
TOTAL of Sub-Head C. - - - £.	344,236 - -	318,263 2 4½	32,551 18 7½	6,579 1 -
			Net Surplus - - - £. 25,972 17 7½	

VOTE 5.

POST OFFICE TELEGRAPHS.

OFFICE TELEGRAPH SERVICES, and the Collection of the POST OFFICE TELEGRAPH Surplus or Deficit upon each Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Over-estimated.
2. There was more travelling than was anticipated.
3. { The excess is attributable partly to expenditure incurred in procuring the insertion of Clauses in Private Bills, for the protection of Telegraph interests, and partly to Law Charges incurred in connection with the purchase of a site for the Manchester New Post Office.
4. Under-estimated.

1. Over-estimated.
- 2.
- 3.
4. Five quarterly payments were made during the year.
- 5.

- 1.
2. There was more travelling than was anticipated.
3. { Larger purchases of materials were made than were anticipated, to make provision for works requiring to be carried out in the coming year.
4. Under-estimated.
5. Over-estimated.
6. { Certain arrears were provided for in the Estimates which did not come into course of payment during the year.
7. Over-estimated.
8. { The Surplus is attributable partly to some of the Railway Companies not having been settled with as to the annual value of their Telegraph rights, and partly to a capital sum having been awarded in some cases where an annual payment had been provided for in the Estimates.
9. Over-estimated.
10. { The Excess is principally due to a large payment made in compensation for damage to a building by Telegraph Wires.
11. Over-estimated.
- 12.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPHS—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD D.—				
RAILWAY COMPANIES.				
Message Work - - - - -	£. 42,500 - -	£. 44,654 3 5	- -	2,154 3 5
			Net Deficit - - - £. 2,154 3 5	
SUB-HEAD E.—				
CENTRAL TELEGRAPH STATION, LONDON.				
1. Salaries, Wages, and Allowances additional to } Salaries - - - - -	115,570 - -	107,668 11 6	7,901 8 6	- -
2. Travelling - - - - -	120 - -	114 6 9	5 13 3	- -
3. Gas - - - - -	2,500 - -	1,898 19 6	601 - 6	- -
4. Rents - - - - -	1,673 - -	1,672 10 -	- 10 -	- -
5. Water, &c. - - - - -	1,000 - -	779 14 1	220 5 11	- -
6. Rates and Taxes - - - - -	400 - -	343 10 5	56 9 7	- -
7. Land Tax - - - - -	4 - -	3 2 5	- 17 7	- -
8. Incidental Expenses - - - - -	1,650 - -	1,719 12 4	- -	69 12 4
TOTAL of Sub-Head E. - - - £.	122,917 - -	114,200 7 -	8,786 5 4	69 12 4
SUB-HEAD F.—				
DISTRICT AND BRANCH POST OFFICES IN LONDON.				
1. Salaries, Wages, and Allowances additional to } Salaries - - - - -	57,963 - -	54,811 3 9½	3,151 16 2½	- -
2. Travelling - - - - -	400 - -	289 11 1	110 8 11	- -
3. Rents - - - - -	7,485 - -	7,533 11 11	- -	48 11 11
4. Rates and Taxes - - - - -	1,100 - -	618 1 9	481 18 3	- -
5. Water, &c. - - - - -	150 - -	186 14 10	- -	36 14 10
6. Gas - - - - -	1,400 - -	1,161 17 6½	238 2 5½	- -
7. Land Tax - - - - -	5 - -	3 13 4	1 6 8	- -
8. Incidental Expenses - - - - -	295 - -	209 4 7½	85 15 4½	- -
TOTAL of Sub-Head F. - - - £.	68,798 - -	64,813 18 10½	4,069 7 10½	85 6 9
SUB-HEAD G.—				
PROVINCIAL POST OFFICES.				
UNITED KINGDOM.				
1. Salaries, Wages, and Allowances additional to } Salaries - - - - -	422,000 - -	407,593 1 9½	14,406 18 2½	- -
2. Travelling - - - - -	4,000 - -	2,526 8 10	1,473 11 2	- -
3. Rents - - - - -	8,206 - -	7,805 6 4½	400 13 7½	- -
4. Rates and Taxes - - - - -	1,082 - -	691 17 7	490 2 5	- -
5. Water, &c. - - - - -	155 - -	113 4 8½	41 15 3½	- -
6. Fuel and Light - - - - -	1,570 - -	1,116 17 11½	453 2 -½	- -
7. Stationery - - - - -	45 - -	12 8 9½	32 11 2½	- -
8. Incidental Expenses (including Allowance for } Rent and Office Expenses) - - - - -	9,305 - -	10,383 7 7½	- -	1,078 7 7½
TOTAL of Sub-Head G. - - - £.	446,363 - -	430,142 13 7½	17,298 13 11½	1,078 7 7½
			Net Surplus - - - £. 16,220 6 4½	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - No. 5.—POST OFFICE TELEGRAPHS—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

{ The excess is attributable to a sufficient sum not having been provided for payment of arrears to Railway Companies.

1. The total amount provided for increase of force was not expended.
2. There was less travelling than was anticipated.
3. The consumption of gas was less than was anticipated.
- 4.
5. Over-estimated.
6. Over-estimated.
- 7.
8. Under-estimated.

1. Over-estimated.
2. There was less travelling than was anticipated.
3. { A transfer was made from Sub-Head I. 2, owing to a portion of the premises in Cannon-street ceasing to be required for Telegraph Instruction.
4. Over-estimated.
5. Under-estimated.
6. The consumption of gas was less than was anticipated.
- 7.
8. Over-estimated.

1. Over-estimated.
2. There was less travelling than was anticipated.
3. Some of the rents ceased during the year.
4. Some of the rates and taxes ceased during the year.
5. Over-estimated.
6. Over-estimated.
7. Over-estimated.
8. Under-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPHS—continued.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.			
			Less than Granted.		More than Granted.	
SUB-HEAD H.—						
SPECIAL ARRANGEMENTS STAFF.						
1. Salaries, Wages, and Allowances additional to Salaries - - - - -	£. s. d. 4,024 - -	£. s. d. 3,923 5 2½	£. s. d. 100 14 9½	£. s. d. -	£. s. d. -	£. s. d. -
2. Travelling - - - - -	4,500 - -	3,472 15 4½	1,027 4 7½	-	-	-
3. Rent - - - - -	400 - -	387 15 6	32 4 6	-	-	-
4. Incidental Expenses - - - - -	120 - -	25 11 9½	94 8 2½	-	-	-
TOTAL of Sub-Head H. - - - £.	9,044 - -	7,789 7 10½	1,254 12 1½	-	-	-
Net Surplus - - - £. 1,254 12 1½						
SUB-HEAD I.—						
TELEGRAPHIC INSTRUCTION.						
1. Salaries, Wages, and Allowances additional to Salaries - - - - -	930 - -	939 1 3	-	-	-	1 3
2. Rent - - - - -	95 - -	23 15 -	71 5 -	-	-	-
3. Travelling - - - - -	1,800 - -	1,631 2 2	168 17 10	-	-	-
4. Incidental Expenses - - - - -	105 - -	102 10 10	2 9 2	-	-	-
TOTAL of Sub-Head I. - - - £.	2,939 - -	2,696 9 3	242 12 -	-	1 3	-
Net Surplus - - - £. 242 10 9						
SUB-HEAD J.—						
Porterage Paid out - - - - -	26,500 - -	25,002 1 7	1,497 18 5	-	-	-
SUB-HEAD K.—						
Uniform Clothing - - - - -	18,000 - -	17,651 17 -	348 3 -	-	-	-
SUB-HEAD L.—						
Small Stores - - - - -	1,500 - -	1,442 18 3	57 1 9	-	-	-
SUB-HEAD M.—						
Poundage on the Sale of Telegraph Stamps -	4,000 - -	4,151 16 8½	-	-	151 16 8½	-
SUB-HEAD N.—						
Superannuations, &c. - - - - -	12,618 - -	12,483 11 11	134 8 1	-	-	-

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - No. 5.--POST OFFICE TELEGRAPHS--continued.

Explanation of the Causes of Variation between Expenditure and Grant.

1. Over-estimated.

2. There was less travelling than was anticipated.

3. Over-estimated.

4. Over-estimated.

1.

2. { A transfer was made to Sub-Head F. 3, owing to a portion of the premises ceasing to be required for Telegraph Instruction.

3. There was less travelling than was anticipated.

4.

Over-estimated.

Over-estimated.

Over-estimated.

Under-estimated.

Over-estimated.

0.12.

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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPHS—continued. - - - - -

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD O.—				
TELEGRAPH WORKS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Extensions - - - - -	2,000 - -	2,366 18 5	- - -	366 18 5
2. Re-arrangements - - - - -	12,300 - -	12,135 17 3½	164 2 8½	- - -
3. Private Telegraphs - - - - -	15,000 - -	12,725 14 2½	2,274 5 9½	- - -
4. Works executed for Railway Companies and others - - - - -	3,000 - -	2,126 5 2½	873 14 9½	- - -
5. Government Departmental Telegraphs - - -	1,000 - -	811 2 6½	188 17 5½	- - -
TOTAL of Sub-Head O. - - - £.	33,300 - -	30,165 17 7½	3,501 - 9½	366 18 5
		Net Surplus - - -	£.3,134 2 4½	
SUB-HEAD P.—				
Purchase of Sites and Buildings - - -	40,984 - -	29,708 12 7	11,275 7 5	- - -
SUB-HEAD Q.—				
Interest payable in connection with the acquisition of Telegraph Undertakings - - -	- - -	33 9 6	- - -	33 9 6

EXTRA RECEIPTS.—Year ended 31st March 1878. - - - - -

Sub-Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.																		
		£. s. d.	£. s. d.																			
C.	For Sale of Old Stores - - - - -	1,900 - -	1,772 12 -½	<div>Includes to s. d. proper to year 1876-7.</div> <table><tr><td>£.</td><td>s.</td><td>d.</td></tr><tr><td>2,779</td><td>2</td><td>3</td></tr><tr><td>3,510</td><td>-</td><td>1</td></tr><tr><td>6,792</td><td>3</td><td>10</td></tr><tr><td>2,992</td><td>18</td><td>3</td></tr><tr><td>16,074</td><td>4</td><td>5</td></tr></table> <div>Quarter to— 30 June - 1877 30 Sept. - " 31 Dec. - " 31 March 1878 Month to— 31 July - 1878</div> <div>Before 31 March 1878</div> <div>After 31 March 1878 -</div> <div>£.</div>	£.	s.	d.	2,779	2	3	3,510	-	1	6,792	3	10	2,992	18	3	16,074	4	5
£.	s.	d.																				
2,779	2	3																				
3,510	-	1																				
6,792	3	10																				
2,992	18	3																				
16,074	4	5																				
E. F. and G.	For Rent of such portions of Postal Telegraph Offices as are Let - - - - -	6,040 - -	5,951 12 7																			
O.	For Amount received in respect of Works and Alterations executed for Railway Companies and others - - - - -	3,250 - -	2,861 14 5																			
	For Miscellaneous Receipts - - - - -	2,000 - -	5,488 5 4																			
TOTAL - - - £.		18,190 - -	16,074 4 4½	—																		

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

- - - - No. 5.—POST OFFICE TELEGRAPHS—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1. Under-estimated.
- 2.
3. The demand for private wire extension was less than was anticipated.
4. Over-estimated.
5. Over-estimated.

{ The whole of the amount provided in respect of the Site of the Manchester New Post Office was not expended in the year.

{ Interest on the Purchase Money of Telegraph Undertakings was formerly charged to the Telegraph Capital Account, but as the Public Accounts Committee, in paragraph 83 of their Report, of 16th May 1877, stated that they considered that the Interest in question was not properly a charge on the Telegraph Capital Account, it is now charged to the Telegraph Vote.

- - - - EXTRA RECEIPTS.—Year ended 31st March 1878.

Explanation of the Causes of Variation between Estimates and Receipts.

C. Over-estimated.

E. F. }
and } Over-estimated.
G. }

O. Over-estimated.

{ The Excess is mainly attributable to the sum of 2,849 l. 3 s. 6 d. received in respect of the sale of premises at Lowestoft inherited from the late Electric Telegraph Company.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—continued.

SUMMARY.

Sub-Head	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.					
				Less than Granted.			More than Granted.		
		£. s. d.	£. s. d.	£. s. d.			£. s. d.		
A.	Secretary's Office, &c. - - - -	25,023 - -	27,585 1 8	- - -			2,562 1 8		
B.	Account Departments - - - -	34,092 - -	33,328 10 7	763 9 5			—		
C.	Maintenance of the Postal Telegraph System	344,236 - -	318,263 2 4½	25,972 17 7½			—		
D.	Railway Companies for Message Work -	42,500 - -	44,654 3 5	- - -			2,154 3 5		
E.	Central Telegraph Station, London - -	122,917 - -	114,200 7 -	8,716 13 -			—		
F.	District and Branch Post Offices, London -	68,798 - -	64,813 18 10½	3,984 1 1½			—		
G.	Provincial Post Offices - - - -	446,363 - -	430,142 18 7½	16,220 6 4½			—		
H.	Special Arrangements Staff - - - -	9,044 - -	7,789 7 10½	1,254 12 1½			—		
I.	Telegraphic Instruction - - - -	2,939 - -	2,696 9 3	242 10 9			—		
J.	Porterage Paid out - - - -	26,500 - -	25,002 1 7	1,497 18 6			—		
K.	Uniform Clothing - - - -	18,000 - -	17,651 17 -	348 3 -			—		
L.	Small Stores - - - -	1,500 - -	1,442 18 3	57 1 9			—		
M.	Poundage on the Sale of Telegraph Stamps	4,000 - -	4,151 16 8½	- - -			151 16 8½		
N.	Superannuations, &c. - - - -	12,618 - -	12,463 11 11	154 8 1			—		
O.	Telegraph Works - - - -	33,300 - -	30,166 17 7½	3,134 2 4½			—		
P.	Purchase of Sites and Buildings - - -	40,984 - -	29,708 12 7	11,275 7 5			—		
Q.	Interest payable in connection with the acquisition of Telegraph Undertakings -	- - -	33 9 6	- - -			33 9 6		
	£.	1,232,814 - -	1,164,113 19 10½	73,601 11 5			4,901 11 3½		
	Deduct Deficit - - - -			4,901 11 3½					
	Net Surplus to be surrendered - - - £.			68,700 - 1½					

The Surplus of 37,357*l.* 7*s.* 1½*d.*, shown on the Account of the Vote, "Post Office Telegraph Service," for the Year ended 31st March 1877, has been surrendered.

James J. Cardin,
Principal Bookkeeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office,
28 November 1878.]

S. A. Blackwood,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
A. J. B. Goodwyn.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.

POST OFFICE TELEGRAPHS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. REFERENCE to my Report on Post Office Telegraph Service for the year 1876-77, and to paragraphs 9, 10, and 11 of the Second Report of the Committee of Public Accounts dated 10th July 1878, will show that the only question brought under notice by my Reports on Post Office Telegraph Accounts for 1876-77 and previous years, which remained unsettled at the date of the Public Accounts Committee's Report is that of apportionment, between Post Office and Telegraph Votes, of Expenditure for Sites of Post Office Buildings. The adjustment does not appear to have been made at the close of the present Account.

Apportionment of Expenditure of Sites for Post Office Buildings.

The subjects which seem to me to call for notice in the present Account are :

2. Payments to the Vale of Towy Railway Company amounting to 175*l.* 15*s.* are charged in the present year's Account for Maintenance and Way-leave from 1st February 1870 to 31st December 1877. In reply to a question raised by my Department as to the authority for these payments, I have been informed by the Post Office that "The arrangements made with the Vale of Towy Railway Company have not yet received Treasury sanction, the Draft Agreement being still under consideration. It is hoped, however, that the Draft will be submitted for Treasury approval very shortly. The payment to the Company for Maintenance and Way-leave has stood over pending the completion of the agreement; but it was thought better not to defer payment any longer, no provision having been made for arrears in the current year's Estimate."

Payments to Vale of Towy Railway Company.

3. Paragraph 10 of the Second Report on Public Accounts correctly states that "The proposal of the Postmaster General with respect to the employment of Boy Messengers in Dublin and Edinburgh has received the sanction of the Treasury." This sanction does not, however, strictly speaking, come into operation until 1878-79. I have not, nevertheless, considered it necessary to raise objections to payments for the services of the Messengers in question during the year 1877-78.

Payments to Boy Messengers, Dublin and Edinburgh.

4. A sum of 25*l.* 5*s.* 2*d.* is brought to account as received from the Buckfastleigh, Totnes, and South Devon Railway Company on account of "Interest at 5*l.* per cent. for 2½ years on a debt of 202*l.* 1*s.* 3*d.* from 1st January 1875 to 30th June 1877. This receipt has given rise to an inquiry by my Department whether Treasury approval of the arrangement, under which the interest in question was paid, had been obtained by the Post Office.

Buckfastleigh, Totnes, and South Devon Railway Companies' Interest on Debt.

In reply to this inquiry I have been furnished by the Post Office with copies of Treasury Letters dated respectively 20th June 1877 and 11th January 1878 (which are annexed), by which it appears that their Lordships were aware of the course adopted by the Postmaster General with respect to the debt of 202*l.* 1*s.* 3*d.*

A. B.

I am informed by the Post Office that in compliance with the request contained in their Lordships' Letter, 11th January 1878, the subject was again brought under their notice on 22nd July 1878.

5. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, Net Surplus, 68,700*l.* 0*s.* 1½*d.*

	£.	s.	d.
Grant - - - - -	1,232,814	-	-
Expenditure - - - - -	1,164,113	19	10½
Net Surplus - - - - -	£. 68,700	-	1½

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPHS—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

9820—77.

My Lord,

Treasury Chambers, 20 June 1877.

WITH reference to your Lordship's further letter of the 11th instant, relative to the debt of 202*l.* 1*s.* 3*d.* due to the Post Office by the Buckfastleigh, Totnes, and South Devon Railway Company, on account of a line of Telegraph, &c., erected for the Company, I am commanded by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords approve of your having caused Mr. Batten to be informed on behalf of the Company "that without prejudice to the proceedings which "have been commenced, interest at the rate of 5*l.* per cent. per annum will accrue on the debt until it is "paid." My Lords presume that it will be in your Lordship's power to retain as against principal and interest, the amount payable by the Post Office on account of the Mail Service.

I am, in conclusion, to state that my Lords authorise your Lordship to suspend for the present any further proceedings against the Company, but they request that you will again bring the matter under their notice at the expiration of six months.

The Postmaster General.

I have, &c.
(signed) *William Law.*

(B.)

487—78.

My Lord,

Treasury Chambers, 11 January 1878.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to inform your Lordship with reference to your letter of the 8th instant, again bringing under their Lordships' notice the matter of the debt of 202*l.* 1*s.* 3*d.* due to the Post Office from the Buckfastleigh, Totnes, and South Devon Railway Company for the erection of a line of Telegraph, that under the circumstances represented in your letter, they agree with you that the best course for the present will be for your Department to be content with the payment of interest on the debt in question at the rate of 5*l.* per cent. My Lords, however, request that at the end of six months their attention may be again called to this matter.

The Postmaster General.

I am, &c.
(signed) *William Law.*

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 6.

POST OFFICE TELEGRAPH DISALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POST OFFICE TELEGRAPH DISALLOWANCES, in the Year ended 31st March 1878, showing a Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Post Office Telegraph Disallowances - - -	2,237 - -	2,236 10 3	- 9 9	-
£.	2,237 - -	2,236 10 3		-
Surplus to be surrendered - - - £.			- 9 9	

EXPLANATION of the Cause of Variation between Expenditure and Grant.

The Estimate was taken in round figures.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Vote for these payments was taken in accordance with the recommendation of Reason of Vote. the Public Accounts Committee, 1877, in paragraph 80, page xii, of their First Report.

2. The Surplus to be surrendered is, as shown by the Account, 9 s. 9 d.

Surplus.

	£. s. d.
Grant - - - - -	2,237 - -
Expenditure - - - - -	2,236 10 3
Surplus - - - - -	£. - 9 9

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES—continued.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grants for the Services for the Revenue Departments has fallen short of the Grants for the Year 1877-78.

It will be seen that the Surplus on all the Votes of this Class amounts to £. 133,304. 4. 9.

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realised.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	CUSTOMS - - -	978,315 - -	961,213 19 6	17,101 - 6	—	52,100 - -	52,907 8 5
2	INLAND REVENUE - -	1,788,850 - -	1,776,947 3 4½	11,902 16 7½	—	50,500 - -	50,179 5 6½
3	POST OFFICE - - -	3,261,461 - -	3,230,978 2 11	30,482 17 1	—	179,706 - -	179,350 8 10½
4	POST OFFICE PACKET SERVICE.	767,877 - -	702,759 19 4	5,117 - 8	—	76,500 - -	78,394 12 1
5	POST OFFICE TELEGRAPHS	1,232,814 - -	1,104,113 19 10½	68,700 - 1½	—	13,190 - -	16,074 4 4½
6	POST OFFICE TELEGRAPH DISALLOWANCES.	2,287 - -	2,236 10 3	- 9 9	—	—	—
	TOTAL - - - £.	8,031,554 - -	7,898,249 15 3½	133,304 4 8½	—	371,996 - -	376,905 19 3½
SURPLUS - - £. 133,304. 4. 9.						More than } Estimated }	£. 4,909. 19. 4.

Exchequer and Audit Department, }
15 January 1879.

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

CIVIL SERVICE ESTIMATES—continued.

EXCHEQUER BONDS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EXCHEQUER BONDS, in the Year ended 31st March 1878.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Exchequer Bonds, Series U., dated 24th March 1875, issued per Acts 29 Vict. c. 25, 36 & 37 Vict. c. 49, and 37 & 38 Vict. c. 9 - - - - -	1,000,000 - -	1,000,000 - -	—	—

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
H. B. Arber.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Grant and Expenditure are equal.

	£. s. d.
Grant - - - - -	1,000,000 - -
Expenditure - - - - -	1,000,000 - -

S U M M A R Y.

THE following Statement will show how far the Total Expenditure in respect of the Grants for Civil Services and the Revenue Departments (including Exchequer Bonds) has fallen short of the Grants for the Year 1877-78.

It will be seen that the Net Surplus on the whole of the Votes amounts to £. 435,885. 15. 2.

S T A T E M E N T.

No. of Class.	S E R V I C E.	TOTAL Grant.	TOTAL Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Less than Estimated.	More than Estimated.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
I.	PUBLIC WORKS AND BUILDINGS -	1,490,570	1,364,738 13 11	125,831 6 1	- -	- - -	11,429 12 11
II.	SALARIES AND EXPENSES OF PUBLIC DEPARTMENTS - - - }	2,686,229	2,612,812 - 8	73,416 19 4	- -	36,429 10 5	—
III.	LAW AND JUSTICE - - -	5,113,613	5,049,319 14 1	64,293 5 11	- -	- - -	69,332 1 10
IV.	EDUCATION, SCIENCE, AND ART -	3,613,532	3,590,996 2 -	22,535 18 -	- -	- - -	1,898 17 5
V.	COLONIAL, CONSULAR, AND OTHER FOREIGN SERVICES - - - }	679,129	668,097 6 11	11,031 13 1	- -	- - -	56,408 17 9
VI.	SUPERANNUATION AND RETIRED ALLOWANCES, &c. - - - }	705,507	700,703 2 6	4,803 17 6	- -	- - -	142 1 5
VII.	MISCELLANEOUS, SPECIAL, AND TEMPORARY OBJECTS - - - }	67,511	66,842 9 6	668 10 6	- -	- - -	2,553 15 4
REVENUE.	REVENUE DEPARTMENTS, INCLUDING PACKET AND TELEGRAPH SERVICES - - - - }	8,031,554	7,898,249 15 3	133,304 4 9	- -	- - -	4,909 19 4
	EXCHEQUER BONDS - - -	1,000,000	1,000,000 - -	—	—	—	—
TOTAL - - - £.		23,387,645	22,951,759 4 10	435,885 15 2	- -	36,429 10 5	146,675 6 -
NET SURPLUS - - £. 435,885. 15. 2.						More than Estimated } £. 110,245. 15. 7.	

Exchequer and Audit Department, }
15 January 1879. }

Wm. Dunbar,
Comptroller General of the Receipt and Issue
of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

1879-80.

**ESTIMATES,
REVENUE DEPARTMENTS.**

P O S T O F F I C E .

SUB-HEAD (C.)

**Referred to in the POST OFFICE ESTIMATE for the Year ending
31st March 1880, page 562.**

POST OFFICE. - - - - -

Sub-Head (C.) - - - - -

PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, - - -

POST TOWNS.	1. SALARIES AND WAGES.								2. Allowance for Assist- ance.	3. Travel- ling.	4. Poundage on Sale of Postage Stamps.	5. Rent.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Aberdare - - - -	135	8	87	1	60	3	387	-	60	-	1	-
Abergavenny - - - -	125	10	83	-	-	11	517	-	50	-	2	-
Aberystwith - - - -	110	13	130	1	73	6	355	-	42	-	2	-
Abingdon - - - -	155	12	103	-	-	10	405	-	60	-	4	-
Accrington - - - -	171	5	75	2	150	7	475	-	-	-	1	-
Acklington - - - -	50	6	46	-	-	4	332	-	10	-	3	-
Alford - - - -	* 91	12	57	-	-	11	559	-	40	-	15	-
Alfreton - - - -	† 122	15	93	-	-	6	462	-	40	-	15	-
Alnwick - - - -	122	17	137	-	-	12	893	-	60	-	4	-
Alresford - - - -	‡ 89	12	70	-	-	6	331	-	35	-	15	-
Alton - - - -	115	10	54	-	-	7	401	-	30	-	20	-
Altrincham - - - -	150	6	42	-	-	8	685	-	50	-	1	-
Ambleside - - - -	70	9	69	-	-	3	331	-	35	-	15	-
Amersham - - - -	§ 82	9	83	-	-	8	490	-	35	-	7	-
Ampthill - - - -	60	6	48	-	-	7	279	-	30	-	7	-
Andover - - - -	135	14	100	-	-	10	349	-	90	-	8	-
Arundel - - - -	100	8	45	-	-	6	315	-	40	-	10	-
Ashbourne - - - -	90	18	100	-	-	10	537	-	40	-	18	-
Ashby-de-la-Zouch - - - -	90	11	83	-	-	8	410	-	45	-	20	-
Ashford - - - -	225	50	526	2	119	22	1,833	-	10	-	4	-
Ashton-under-Lyne - - - -	185	3	21	3	143	10	501	-	-	-	1	-
Atherstone - - - -	130	10	93	-	-	9	385	-	80	-	15	-
Attleborough - - - -	¶ 79	12	117	-	-	5	400	-	40	-	10	-
Axminster - - - -	80	9	90	-	-	4	303	-	30	-	8	-
Aylesbury - - - -	130	9	87	-	-	11	554	-	65	-	4	-
Aylsham - - - -	40	2	16	-	-	2	102	-	15	-	7	-
Bakewell - - - -	60	7	32	-	-	7	320	-	20	-	13	-
Baldock - - - -	65	4	56	-	-	4	256	-	20	-	6	-
Banbury - - - -	205	27	217	2	113	14	901	-	25	-	8	-
Bangor - - - -	222	39	388	3	215	24	1,432	-	** 15	-	7	-
Barking - - - -	70	-	-	-	-	3	182	-	25	-	6	-
Barnard Castle - - - -	80	3	15	-	-	4	191	-	35	-	10	-
Barnet - - - -	125	11	203	-	-	22	928	-	40	-	16	-
Carried forward - - - -	3,758	387	3,366	14	873	284	17,001	-	1,212	-	283	-

* Including 11 l. compensation for loss of Private Box and Bag Rents. ‡ Including 24 l. compensation for loss of Private Box and Bag Rents.
† Including 22 l. compensation for loss of Private Box and Bag Rents. § Including 2 l. compensation for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE.

Sub-Head (C.)

FOR THE YEAR ENDING 31 MARCH 1880.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		
£.	£.	£.	£.	£.	Town. Force. Minimum. Annual Increment. Maximum.
-	-	-	42	772	Aberdare - - - 1 Clerk - - - - - 20 s. per week - 1 s. 24 s.; thence by 1 s. 6 d. to 30 s.
-	-	-	44	821	3 Letter Carriers, &c. - - - 16 s. per week - 1 s. 20 s.
-	-	-	29	741	Allowances to Postmaster for Delivery, &c. - - - 60 s. per week.
-	-	-	31	758	Extra Allowances - - - - - 1 s. 6 d. per week.
-	-	-	35	907	Allowance to Postmaster for Rural Delivery - - - 55 l. per annum.
-	-	-	-	441	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 64 l. per annum.
-	-	-	-	762	Aberystwith - - - 1 Clerk - - - - - 18 s. per week - 1 s. 6 d. 30 s.
-	-	-	-	732	2 Letter Carriers - - - - - 16 s. a week.
-	-	-	-	1,255	Allowance to Postmaster for Delivery - - - 16 s. a week.
-	-	-	-	540	Extra Allowance - - - - - 2 s. a week.
-	-	-	-	690	Summer Allowance from 1st June to 31st October - - - 8 s. a week.
-	-	-	-	983	4 Rural Letter Carriers - - - - - 150 l. a year.
-	-	-	-	520	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 64 l. per annum.
-	-	-	-	697	2 Letter Carriers - - - - - 14 s. per week - 6 d. 18 s.
-	-	-	-	424	1 Auxiliary - - - - - 6 s. per week.
-	-	-	-	913	Extra Allowances - - - - - 5 s. 9 d. per week.
-	-	-	-	510	7 Rural Letter Carriers - - - - - 265 l. per annum.
-	-	-	-	785	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 23 l. per annum.
-	-	-	-	648	Accrington - - - 1 Clerk - - - - - 28 s. per week - 1 s. 6 d. 35 s.
-	-	-	-	2,790	1 Sorting Clerk - - - - - 18 s. per week - 1 s. 6 d. 25 s.
-	-	-	-	953	Allowance to Postmaster for a Boy Clerk, 10 s. 6 d. a week (15 l. a year of the Allowance for a Boy Clerk is provided for in the Telegraph Estimates, Sub-Head (G.))
-	-	-	-	733	2 Letter Carriers, &c. - - - 16 s. per week - 1 s. 20 s.
-	-	-	-	646	2 Auxiliaries - - - - - 12 s. per week.
-	-	-	-	511	2 Ditto - - - - - 8 s. per week.
-	-	-	-	882	Extra Allowances - - - - - 1 s. per week.
-	-	-	-	180	1 Rural Letter Carrier - - - - - 44 l. per annum.
-	-	-	-	445	Allowance to Postmaster for Rural Delivery - - - 16 s. a week.
-	-	-	-	403	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 178 l. per annum.
-	-	-	-	1,486	Altrincham - - - 3 Letter Carriers, &c. - - - 16 s. per week - 1 s. 20 s.
-	-	-	-	2,327	1 Letter Carrier - - - - - 12 s. a week.
-	-	-	-	283	Allowances to Postmaster for Delivery, &c. - - - 180 s. p' week.
-	-	-	-	331	Extra Allowances - - - - - 5 s. a week.
-	-	-	-	1,312	2 Rural Letter Carriers - - - - - 63 l. per annum.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 137 l. per annum.
-	-	-	-	-	Ashford - - - 2 Clerks - - - - - 18 s. per week - 1 s. 6 d. 30 s., the senior to rise to 33 s.
-	-	-	-	-	(10 l. a year of the salary of one Clerk is provided for in the Telegraph Estimates, Sub-Head (G.))
-	-	-	-	-	2 Sorters - - - - - 16 s. per week - 1 s. 20 s.
-	-	-	-	-	3 Letter Carriers, &c. - - - 14 s. per week - 1 s. 18 s.
-	-	-	-	-	Allowance to Postmaster for Sorter - - - - - 17 s.
-	-	-	-	-	1 Auxiliary - - - - - 7 s. per week.
-	-	-	-	-	Extra Allowances - - - - - 13 s. 6 d. per week.
-	-	-	-	-	16 Rural Letter Carriers - - - - - 699 l. per annum.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 814 l. per annum.
-	-	-	-	-	Ashton-under-Lyne - - - 1 Clerk - - - - - 26 s. per week - 1 s. 6 d. 35 s.
-	-	-	-	-	1 Sorting Clerk - - - - - 18 s. per week - 1 s. 6 d. 25 s.
-	-	-	-	-	1 Boy Clerk - - - - - 12 s. per week.
-	-	-	-	-	Half the wages of the Boy Clerk is provided for in the Telegraph Estimates, Sub-Head (G.))
-	-	-	-	-	6 Letter Carriers, &c. - - - 18 s. per week - 1 s. 21 s.
-	-	-	-	-	1 Auxiliary - - - - - 12 s. per week.
-	-	-	-	-	Extra Allowances - - - - - 7 s. per week.
-	-	-	-	-	3 Rural Letter Carriers - - - - - 138 l. per annum.
-	-	-	-	-	Aylesbury - - - 2 Letter Carriers, &c. - - - 14 s. per week - 6 d. 18 s.
-	-	-	-	-	1 Auxiliary - - - - - 13 s. per week.
-	-	-	-	-	Allowance to Postmaster for Rural Delivery - - - 6 s. per week.
-	-	-	-	-	Extra Allowances - - - - - 3 s. 6 d. per week.
-	-	-	-	-	8 Rural Letter Carriers - - - - - 304 l. per annum.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 99 l. per annum.
-	-	-	-	-	Banbury - - - 2 Clerks - - - - - 18 s. per week - 1 s. 6 d. 35 s.
-	-	-	-	-	4 Letter Carriers, &c. - - - 16 s. per week - 6 d. 18 s.
-	-	-	-	-	Extra Allowances - - - - - 13 s. per week.
-	-	-	-	-	10 Rural Letter Carriers - - - - - 491 l. per annum.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 100 l. per annum.
-	-	-	-	-	Bangor - - - 3 Clerks - - - - - 18 s. per week - 1 s. 6 d. 30 s., one rising to 33 s.
-	-	-	-	-	3 Letter Carriers, &c. - - - 16 s. per week - 1 s. 25 s.
-	-	-	-	-	2 Auxiliaries - - - - - 10 s. 6 d.
-	-	-	-	-	1 Ditto - - - - - 9 s. a week.
-	-	-	-	-	Allowance to Postmaster for delivery - - - - - 9 s. a week.
-	-	-	-	-	Ditto from 1st June to 30th September - - - 7 s. per week.
-	-	-	-	-	Extra Allowances - - - - - 7 s. 6 d. per week.
-	-	-	-	-	18 Rural Letter Carriers - - - - - 657 l. per annum.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 493 l. per annum.
-	-	-	-	-	Barking - - - 3 Letter Carriers, &c. - - - 16 s. per week - 1 s. 20 s.
-	-	-	-	-	Extra Allowances - - - - - 10 s. per week.
-	-	-	-	-	Barnet - - - 8 Letter Carriers, &c. - - - 16 s. per week - 1 s. 20 s.
-	-	-	-	-	2 Auxiliaries - - - - - 10 s. per week.
-	-	-	-	-	1 Ditto - - - - - 7 s. per week.
-	-	-	-	-	5 Ditto - - - - - 6 s. per week.
-	-	-	-	-	Extra Allowances - - - - - 16 s. per week.
-	-	-	-	-	6 Rural Letter Carriers - - - - - 221 l. per annum.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 123 l. per annum.
-	-	-	618	27,111	

‡ Rye Sub-Office.

† Including 9 l. compensation for loss of Private Box and Bag Rents.

* * Including allowances to Beaumaris, Sub-Office, of
3 l. a year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - -	£. 3,758	387	£. 3,366	14	£. 873	284	£. 17,001	- £.	£. 1,212	£.	£. 283	£.
Barnsley - - - -	215	32	274	5	347	18	1,041	- -	-	-	7	-
Barnstaple - - - -	197	28	306	2	120	16	957	- -	50	-	8	-
Barrow-in-Furness - - -	180	5	35	4	305	12	458	- -	-	-	2	60
Basingstoke - - - -	130	15	91	-	-	17	768	- -	10	-	5	-
Bath - - - - -	*572	81	†1,084	30	2,387	87	4,229	- -	-	-	15	151
Batley - - - - -	90	-	-	-	-	-	202	- -	40	-	21	-
Bawtry - - - - -	80	17	118	-	-	7	416	- -	40	-	9	-
Beebles - - - - -	80	7	40	-	-	6	292	- -	30	-	15	-
Beckenham - - - - -	115	7	80	-	-	19	751	-	85	-	17	-
Bedale - - - - -	130	35	278	-	-	12	932	- -	80	-	10	-
Bedford - - - - -	203	24	193	2	135	16	867	- -	35	-	5	-
Belford - - - - -	70	7	57	-	-	10	473	- -	25	-	6	-
Belper - - - - -	†100	1	4	-	-	5	179	- -	45	-	2	-
Berkeley - - - - -	40	1	10	-	-	3	132	- -	20	-	5	-
Berkhampstead - - -	60	1	5	-	-	3	173	- -	25	-	14	-
Carried forward - -	6,020	648	5,941	57	4,167	515	28,871	- -	1,797	-	424	211

* Including 122 l. compensation for loss of Stamp Poundage.

† Including 10 l. compensation for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	required for each Establishment for 1879-80.	[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	618	27,111	Barnsley	1 Clerk - - - -	80 l. a year -	4 l.	100 l.
-	-	-	-	-		4 Sorting Clerks - -	18 s. per week	1 s. 6 d.	25 s.
-	-	-	-	-		5 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	130	2,014		3 Auxiliaries - - -	-	-	12 s. per week.
-	-	-	-	-		4 Ditto - - - -	-	-	8 s. per week.
-	-	-	-	-		Extra Allowances - -	-	-	9 s. per week.
-	-	-	-	-		6 Rural Letter Carriers -	-	-	250 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 337 l. per ann.			
-	-	-	-	-	Barnstaple	2 Clerks - - - -	18 s. per week	1 s.	30 s.
-	-	-	-	-		5 Letter Carriers, &c. -	16 s. per week	6 d.	18 s.
-	-	-	46	1,684		Allowance to Postmaster for delivery -	-	-	17 s. a week.
-	-	-	-	-		1 Auxiliary - - - -	-	-	10 s. 6 d. p. wk.
-	-	-	-	-		2 Ditto - - - -	-	-	7 s. per week.
-	-	-	-	-		Extra Allowance - -	-	-	2 s. p' wk.
-	-	-	39	1,079		8 Rural Letter Carriers -	-	-	204 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 312 l. per ann.			
-	-	-	-	-	Barrow-in-Furness	1 Clerk - - - -	90 l. a year -	5 l.	110 l.
-	-	-	-	-		4 Sorting Clerks - -	20 s. per week	1 s.	25 s., thence by 1 s. 6 d. to 30 s.
-	-	-	40	1,144		Half of the Wages of one Sorting Clerk is provided in the Telegraph. Estimates, Sub-head (G.).			
-	-	-	-	-		4 Letter Carriers, &c. -	18 s. per week	1 s.	22 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	13 s. per week.
-	-	-	-	-		5 Auxiliaries - - -	-	-	10 s. per week.
-	-	-	-	-		1 Ditto - - - -	-	-	7 s. per week.
-	-	-	260	8,698		Extra Allowances - -	-	-	7 s. 6 d. a wk.
-	-	-	-	-		1 Rural Letter Carrier -	-	-	48 l. per ann.
-	-	-	-	-	Bath	1 First Clerk - - -	160 l. a year -	8 l.	200 l.
-	-	-	-	-		3 Clerks (2 of the present officers to rise to 130 l.)	100 l. a year -	4 l.	120 l.
-	-	-	-	-		*9 Sorting Clerks (Upper Section) - - - -	28 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		*2 of the present officers to remain on Old Scale	60 l. a year -	4 l.	100 l.
-	-	-	-	-		16 Sorting Clerks (Lower Section) - - - -	18 s. per week	1 s. 6 d.	27 s.
-	-	-	-	-		1 Inspector of Letter Carriers, &c. - -	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		24 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Stamper - - - -	-	-	23 s.
-	-	-	-	-		Allowance to Postmaster for delivery -	-	-	12 s. per week.
-	-	-	-	-		5 Auxiliaries - - -	-	-	12 s. per week.
-	-	-	-	-		2 Ditto - - - -	-	-	10 s. 6 d. p' wk.
-	-	-	-	-		6 Ditto - - - -	-	-	7 s. per week.
-	-	-	-	-		18 Ditto - - - -	-	-	6 s. per week.
-	-	-	-	-		Extra Allowances - -	-	-	32 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man -	-	-	30 l. per ann.
-	-	-	-	-		30 Rural Letter Carriers -	-	-	1,236 l. p' ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 907 l. p' ann.			
-	-	-	45	1,475	Batley	2 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		2 Auxiliaries - - -	-	-	12 s. per week.
-	-	-	-	-		2 Ditto - - - -	-	-	8 s. per week.
-	-	-	-	-		Extra Allowances - -	-	-	1 s. 6 d. p' week.
-	-	-	55	1,493	Beccles	2 Letter Carriers, &c. -	14 s. per week	1 s.	16 s.
-	-	-	-	-		The wages of the 2nd Letter Carrier are paid out of an Allowance to the Postmaster for the present of 15 s. per week.			
-	-	-	-	-		1 Auxiliary, &c. - - -	-	-	7 s. a week.
-	-	-	-	-		3 Rural Letter Carriers -	-	-	131 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 50 l. p' ann.			
-	-	-	-	-	Beckenham	6 Letter Carriers - -	18 s. per week	1 s.	21 s.
-	-	-	-	-		(One Letter Carrier with special wages of 30 s. a week.)			
-	-	-	-	-		2 Auxiliaries - - -	-	-	10 s. per week.
-	-	-	-	-		1 Ditto - - - -	-	-	9 s. per week.
-	-	-	-	-		5 Ditto - - - -	-	-	8 s. per week.
-	-	-	-	-		5 Rural Letter Carriers -	-	-	226 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 21 l. p' ann.			
-	-	-	-	-	Bedford	2 Clerks - - - -	18 s. per week	-	33 s.
-	-	-	-	-		8 Letter Carriers, &c. -	16 s. per week	-	20 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	8 s. a week.
-	-	-	-	-		Extra Allowances - -	-	-	10 s. 6 d. p' wk.
-	-	-	-	-		7 Rural Letter Carriers -	-	-	286 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 160 l. p' ann.			
-	-	-	-	-	Berkhempstead	2 Letter Carriers, &c. -	16 s. per week	6 d.	18 s. week.
-	-	-	-	-		Allowance to Postmaster for Delivery -	-	-	12 s. a week.
-	-	-	-	-		Extra Allowances - -	-	-	7 s. 6 d. a wk.
-	-	-	-	-		1 Rural Letter Carrier -	-	-	34 l. a year.
-	-	-	1,233	48,664					

† Including 16 s. 8 d. compensation to Sub-postmaster of Oakhill for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	6,020	648	5,911	57	4,167	515	28,871	- -	1,797	-	424	211
Berwick - - - - -	155	8	66	1	86	13	558	- . -	45	-	2	-
Beverley - - - - -	70	11	93	-	-	6	399	- -	50	-	26	-
Bawdley - - - - -	60	5	59	-	-	9	446	- -	40	-	9	-
Bleicester - - - - -	90	8	49	-	-	8	364	- -	30	-	13	-
Bideford - - - - -	120	12	109	-	-	8	386	- -	60	-	2	-
Biggleswade - - - - -	85	8	79	-	-	7	344	- -	30	-	9	-
Bilston - - - - -	140	2	13	-	-	9	371	- -	70	-	2	-
Bingley - - - - -	80	6	37	-	-	5	251	- -	30	-	13	-
Birkenhead - - - - -	425	23	354	9	5 763	57	3,327	- -	-	-	8	17
Birmingham - - - -	†1,038	101	1,307	65	7,084	280	15,234	- -	-	-	31	35
Bishop Auckland - - -	115	9	43	-	-	8	428	- -	80	-	2	-
Bishop's Stortford - - -	110	14	110	-	-	8	420	- -	70	-	16	-
Carried forward - - -	8,508	860	8,260	132	12,100	933	51,399	- -	2,302	-	557	263

* Including office expenses at Woodside Ferry and 12 l. office expenses at Bedford-road.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire Insurance and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Berwick -	1 Clerk - - - - -	20 s. per week	1 s.	33 s.
-	-	-	1,233	48,064		2 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s.
-	-	-	51	963		1 Auxiliary - - - - -	- - - - -	-	16 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	14 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	10 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	9 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	5 s. 6 d. per wk.
-	-	-	-	-		6 Rural Letter Carriers - - -	- - - - -	-	255 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 37 l. p' ann.			
-	-	-	-	638	Beverley -	3 Letter Carriers - - - - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		Allowance to Postmaster for delivery - - -	- - - - -	-	28 s. a week.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	7 s. per week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	13 s. 6 d. p' wk.
-	-	-	-	-		2 Rural Letter Carriers - - -	- - - - -	-	109 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 26 l. p' ann.			
-	-	-	-	614	Bilston -	6 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		3 Auxiliaries - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	3 s. 6 d. p' wk.
-	-	-	-	-	Birkenhead -	1 Clerk (1st Class) - - - - -	100 l. a year -	5 l.	130 l.
-	-	-	-	-		2 Ditto (2nd Class) - - - - -	90 l. a year -	4 l.	110 l.
-	-	-	-	-		5 Sorting Clerks - - - - -	20 s. per week	1 s. 6 d.	33 s.
-	-	-	-	546		Allowance for Boy Clerk - - - - -	- - - - -	-	12 s. a week.
-	-	-	-	-		1 Inspector of Letter Carriers, 80 l. a year -	- - - - -	5 l.	120 l.
-	-	-	-	-		1 Assistant ditto - - - - -	25 s. per week	1 s.	32 s.
-	-	-	-	-		33 Letter Carriers, &c. - - -	18 s. per week	1 s.	24 s.
-	-	-	-	-		And after 10 years' service to 26 s.			
-	-	-	40	717		Temporary Additional Allowance of 2 s. a week to each Established Letter Carrier.			
-	-	-	-	-		13 Auxiliaries - - - - -	- - - - -	-	12 s. per week.
-	-	-	-	-		6 Ditto - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	5 s. a week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	32 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - -	- - - - -	-	19 l. per ann.
-	-	-	-	-		2 Rural Letter Carriers - - -	- - - - -	-	108 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 281 l. p' ann.			
-	-	-	-	547	Birmingham -	1 Chief Clerk - - - - -	260 l. a year -	10 l.	300 l.
-	-	-	-	-		2 Principal Clerks - - - - -	210 l. a year -	10 l.	250 l.
-	-	-	-	-		3 Superintendents - - - - -	160 l. a year -	10 l.	205 l.
-	-	-	-	-		10 Clerks (one to rise by annual increments of 5 l. to 200 l.) - - -	110 l. a year -	6 l.	155 l.
-	-	-	33	629		16 Sorting Clerks (1st section) - - -	34 s. per week	2 s.	44 s.
-	-	-	-	-		29 Ditto (2nd section) - - -	20 s. per week	1 s.	24 s.; thence by 1 s. 6 d. to 33 s. 6 d.
-	-	-	-	-		Returned Letter Office—			
-	-	-	-	-		1 Sorting Clerk - - - - -	20 s. per week	1 s.	24 s.; thence by 1 s. 6 d. to 33 s. 6 d.
-	-	-	-	411		2 Female Clerks - - - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		Extra Allowance - - - - -	- - - - -	-	4 s. per week.
-	-	-	-	-		1 Inspector of Letter Carriers, &c. - - -	140 l. a year -	7 l. 10 s.	200 l.
-	-	-	-	-		3 Assistant ditto - - - - -	90 l. a year -	5 l.	130 l.
-	-	-	* 173	5,067		109 Letter Carriers, &c. - - -	18 s. per week	1 s.	24 s.
-	-	-	-	-		And after 10 years' service to 26 s.			
-	-	-	-	-		26 Suburban Letter Carriers - - -	18 s. per week	1 s.	23 s.
-	-	-	-	-		4 Letter Carriers, Smethwick S. O. - - -	18 s. per week	1 s.	21 s.
-	-	-	† 567	25,296		3 Assistant Letter Carriers - - -	- - - - -	-	18 s. per week.
-	-	-	-	-		1 Porter - - - - -	- - - - -	-	18 s. per week.
-	-	-	-	-		10 Boys at 12 s.; after two years' service, if 16 years old, 16 s. a week.	- - - - -	-	7 s. per week.
-	-	-	-	-		8 Boy Sorters - - - - -	- - - - -	-	18 s. per week.
-	-	-	-	-		20 Auxiliaries - - - - -	- - - - -	-	10 s. 6 d. p' wk.
-	-	-	-	-		5 Ditto - - - - -	- - - - -	-	9 s. per week.
-	-	-	-	-		25 Ditto - - - - -	- - - - -	-	6 s. per week.
-	-	-	67	735		1 Suburban Auxiliary - - - - -	- - - - -	-	12 s. a week.
-	-	-	-	-		1 Ditto - - - - -	- - - - -	-	10 s. a week.
-	-	-	-	-		21 Ditto - - - - -	- - - - -	-	9 s. a week.
-	-	-	-	-		2 Office Servants - - - - -	- - - - -	-	7 s. 6 d. per wk. each.
-	-	-	-	736		Allowance for Office Cleaning - - - - -	- - - - -	-	10 s. per week.
-	-	-	-	-		Extra Allowances - - - - -	- - - - -	-	125 s. 9 d. p' wk.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - -	- - - - -	-	80 l. per ann.
-	-	-	2,164	85,558		26 Rural Letter Carriers - - -	- - - - -	-	1,092 l. p' ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 1,847 l. p' ann.			

† Including 338 l. compensation for loss of Stamp Poundage.

‡ Including 7 l. allowance for office expenses at Smethwick.

§ Including one-third of the wages of two Telegraphists at Woodside Ferry, who are borne on the Telegraph Establishment, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£.		£.		£.		£.	£.	£.	£.	£.	£.
	8,508	860	8,260	132	12,100	933	51,300	-	302	-	557	263
Blackburn - - - -	260	13	97	5	290	29	1,354	-	-	-	1	-
Blackpool - - - -	145	3	20	-	-	12	410	-	85	-	3	-
Blandford - - - -	130	33	300	-	-	13	719	-	120	-	17	-
Bletchley Station - - -	*104	3	24	2	120	6	288	-	80	-	3	-
Blyth - - - -	†84	1	4	-	-	6	185	-	40	-	11	-
Bedmin - - - -	140	24	339	-	-	15	883	-	70	-	5	-
Bognor - - - -	75	1	5	-	-	3	154	-	40	-	16	-
Bolton - - - -	408	19	233	10	638	44	2,269	-	-	-	4	-
Boston - - - -	250	32	204	5	428	11	1,368	-	-	-	8	-
Bourne - - - -	70	9	62	-	-	8	291	-	25	-	10	-
Bournemouth - - - -	229	9	73	4	260	17	780	-	90	-	1	-
Brackley - - - -	†63	6	53	-	-	5	250	-	15	-	10	-
Bracknell - - - -	70	1	19	-	-	5	258	-	15	-	11	-
Bradford-on-Avon - - -	60	1	4	-	-	5	220	-	20	-	9	-
Bradford (Yorkshire) - -	§ 790	26	227	21	1,828	77	4,517	-	63	-	6	-
Braintree - - - -	125	11	80	-	-	6	395	-	50	-	3	-
Brandon - - - -	100	14	166	-	-	7	302	-	70	-	8	-
Brecon - - - -	100	10	64	-	-	9	524	-	70	-	1	-
Carried forward - - -	11,711	1,076	10,234	179	15,714	1,311	66,566	-	3,155	-	684	263

* Including 4 l. compensation for loss of Private Box and Bag Rents.

† Including 9 l. compensation for loss of Private Box and Bag Rents.

Note.—For allowance to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Blackburn	1 Clerk - - - - -	90 l. a year	4 l.	110 l.
-	-	-	2,164	85,553		1 Ditto - - - - -	26 s. per week	1 s. 6 d.	33 s.
-	-	-	116	2,118		2 Sorting Clerks - - -	20 s. per week	1 s. 6 d.	25 s.
-	-	-	80	743		12 Letter Carriers, &c. -	18 s. per week	1 s.	21 s.
-	-	-	40	1,326		1 Auxiliary - - - - -	- - - - -	-	14 s. per week.
-	-	-	2	621		6 Ditto - - - - -	- - - - -	-	12 s. per week.
-	-	-	-	324		3 Ditto - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	1,477		1 Ditto - - - - -	- - - - -	-	6 s. per week.
-	-	-	-	290		Extra Allowances - - -	- - - - -	-	15 s. per week.
-	-	-	95	3,697		1 Medical Officer, 8 s. 6 d. a man	- - - - -	-	13 l. per ann.
-	-	-	102	2,360		6 Rural Letter Carriers -	- - - - -	-	235 l. per ann.
-	-	-	-	458		Allowance to Postmaster for rural delivery	- - - - -	-	12 s. per week.
-	-	-	159	1,592		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 92 l. p' ann.	- - - - -	-	-
-	-	-	-	391	Blackpool	4 Letter Carriers, &c. -	14 s.	1 s.	18 s. a week.
-	-	-	-	373		4 Auxiliaries - - - - -	- - - - -	-	12 s. a week.
-	-	-	-	313		3 ditto - - - - -	- - - - -	-	8 s. a week.
-	-	-	-	7,589		Summer Auxiliary from 1st July to 31st October	- - - - -	-	7 s. a week.
-	-	-	158	681		Extra Allowances - - -	- - - - -	-	2 s. a week.
-	-	-	28	646		1 Rural Letter Carrier -	- - - - -	-	39 l. a year.
-	-	-	30	789	Bletchley Station	2 Clerks - - - - -	20 s. per week	1 s.	30 s.
-	-	-	-	111,341		2 Station Messengers - -	16 s.	6 d.	20 s. a week.
-	-	-	-	-		4 Rural Letter Carriers -	- - - - -	-	143 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 18 l. p' ann.	- - - - -	-	-
-	-	-	-	-	Bognor	2 Letter Carriers, &c. -	14 s. per week	1 s.	16 s.
-	-	-	-	-		Extra Allowances - - -	- - - - -	-	11 s. per week.
-	-	-	-	-		1 Rural Letter Carrier -	- - - - -	-	43 l. p' annum.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 44 l. p' ann.	- - - - -	-	-
-	-	-	-	-	Bolton	1 Clerk - - - - -	110 l. a year	5 l.	140 l.
-	-	-	-	-		2 Clerks - - - - -	80 l. a year	3 l.	100 l.
-	-	-	-	-		6 Sorting Clerks - - -	20 s. per week	1 s.	25 s.
-	-	-	-	-		Allowance for Boy Clerk -	- - - - -	-	12 s. a week.
-	-	-	-	-		Two-thirds of the Wages of the Boy Clerk is provided for in the Telegraph Estimates, Sub-head (G.)	- - - - -	-	-
-	-	-	-	-		16 Letter Carriers, &c. -	18 s. per week	1 s.	21 s.
-	-	-	-	-		9 Auxiliaries - - - - -	- - - - -	-	12 s. per week.
-	-	-	-	-		3 Ditto - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	-		Extra Allowances - - -	- - - - -	-	22 s. 6 d. p' wk.
-	-	-	-	-		3 Sub-office Letter Carriers at Farnworth -	18 s. per week	1 s.	21 s.
-	-	-	-	-		1 Medical Officer, at 8 s. 6 d. a man	- - - - -	-	21 l. p' annum.
-	-	-	-	-		13 Rural Letter Carriers -	- - - - -	-	719 l. p' annum.
-	-	-	-	-		Allowance to Postmaster for rural delivery	- - - - -	-	16 s. a week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 319 l. p' ann.	- - - - -	-	-
-	-	-	-	-	Boston	1 Clerk - - - - -	100 l. per year	5 l.	130 l.
-	-	-	-	-		4 Sorting Clerks - - -	20 s. per week	1 s.	25 s., then by 1 s. 6 d. to 33 s., one rising to 35 s.
-	-	-	-	-		5 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		Allowance to Postmaster for Stamping and Station Service	- - - - -	-	16 s. per week.
-	-	-	-	-		Allowance to Postmaster for Delivery	- - - - -	-	49 s. per week.
-	-	-	-	-		Extra Allowances - - -	- - - - -	-	26 s. per week.
-	-	-	-	-		6 Rural Letter Carriers -	- - - - -	-	300 l. p' ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 625 l. p' ann.	- - - - -	-	-
-	-	-	-	-	Bournemouth	1 Clerk - - - - -	80 l. per year.	4 l.	100 l.
-	-	-	-	-		3 Clerks - - - - -	20 s. per week	1 s.	24 s., then by 1 s. 6 d. to 30 s.
-	-	-	-	-		12 Letter Carriers, &c. -	16 s. per week	1 s.	21 s.
-	-	-	-	-		3 Auxiliary - - - - -	- - - - -	-	7 s. per week.
-	-	-	-	-		Allowance to Letter Carrier for acting as Inspector	- - - - -	-	5 s. a week.
-	-	-	-	-		Extra Allowance - - -	- - - - -	-	2 s. per week.
-	-	-	-	-		2 Rural Letter Carriers -	- - - - -	-	80 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, 26 l. p' ann.	- - - - -	-	-
-	-	-	-	-	Bradford (Yorkshire).	1 First Class Clerk - -	160 l. a year	8 l.	200 l.
-	-	-	-	-		4 Clerks (2nd Class) - -	100 l. a year	4 l.	130 l.
-	-	-	-	-		6 Sorting Clerks (1st Class) -	28 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		9 Ditto, 2nd Class - - -	20 s. per week	1 s.	27 s.
-	-	-	-	-		1 Inspector of Letter Carriers, &c. -	80 l. a year	5 l.	120 l.
-	-	-	-	-		50 Letter Carriers, &c. -	18 s. per week	1 s.	23 s.
-	-	-	-	-		And after 10 years' service, 25 s.	- - - - -	-	-
-	-	-	-	-		15 Auxiliaries - - - - -	- - - - -	-	12 s. per week.
-	-	-	-	-		6 Ditto - - - - -	- - - - -	-	8 s. per week.
-	-	-	-	-		Extra Allowances - - -	- - - - -	-	40 s. a week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	- - - - -	-	30 l. p' annum.
-	-	-	-	-		5 Rural Letter Carriers -	- - - - -	-	281 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery &c., 541 l. p' ann.	- - - - -	-	-

‡ Including 8 l. compensation for loss of Private Box and Bag Rents.

§ Including 488 l. compensation for loss of Private Box and Bag Rents, and 182 l. compensation for loss of Stamp Poundage.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	11,711	1,076	10,234	179	15,714	1,211	66,566	- -	3,155	-	684	263
Brentford - - - -	130	2	33	-	-	7	318	- -	50	-	15	-
Brentwood - - - -	130	21	217	-	-	14	828	- -	80	-	4	-
Bridgend - - - -	120	26	200	-	-	7	736	- -	80	-	2	-
Bridgenorth - - - -	130	16	105	-	-	15	653	- -	45	-	3	-
Bridgewater - - - -	230	38	529	4	275	21	1,215	- -	55	-	8	40
Bridlington Quay - - -	75	4	45	-	-	4	228	- -	70	-	19	-
Bridport - - - -	115	15	160	-	-	11	536	- -	75	-	20	-
Brierley Hill - - - -	100	5	37	-	-	6	350	- -	55	-	14	-
Brigg - - - -	90	14	87	-	-	6	494	- -	40	-	19	-
Brighouse - - - -	80	2	16	-	-	7	275	- -	40	-	20	-
Brighton - - - -	650	17	179	18	1,731	54	3,282	- -	-	-	7	297
Bristol - - - -	625	90	1,389	65	4,961	153	8,126	- -	-	-	26	-
Carried forward - - -	14,186	1,326	13,231	266	22,681	1,516	83,637	- -	3,745	-	841	600

* Including 5 l. for assistance at Cannington.
Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued*.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 14,186	1,326	£. 13,231	266	£. 22,681	1,516	£. 83,637	-	£. 2,745	-	£. 841	£. 600
Briton Ferry - - - -	60	1	3	-	-	3	112	-	20	-	6	-
Broadway - - - -	42	2	20	-	-	7	256	-	-	-	4	-
Bronley - - - -	150	4	48	-	-	13	699	-	60	-	2	-
Bromagrove - - - -	140	8	36	-	-	11	443	-	55	-	2	-
Brough - - - -	60	15	129	-	-	6	352	-	15	-	9	-
Buckingham - - - -	85	6	36	-	-	9	389	-	20	-	12	-
Bungay - - - -	70	7	29	-	-	7	330	-	25	-	12	-
Buntingford - - - -	70	7	55	-	-	5	356	-	35	-	5	-
Burnley - - - -	206	10	116	3	181	13	768	-	-	-	2	-
Barton-on-Trent - - -	321	32	263	11	817	27	1,554	-	-	-	8	-
Bury (Lancashire) - - -	200	10	75	4	238	17	868	-	-	-	3	60
Bury St. Edmunds - - -	237	40	354	5	358	23	1,290	-	-	-	7	-
Buxton - - - -	175	8	51	1	55	8	452	-	27	-	30	-
Caistor - - - -	45	2	7	-	-	3	247	-	20	-	6	-
Calne - - - -	70	6	47	-	-	7	269	-	20	-	17	-
Camborne - - - -	90	5	36	-	-	8	291	-	35	-	15	-
Cambridge - - - -	420	54	505	11	891	38	1,951	-	-	-	11	115
Camelford - - - -	40	4	39	-	-	4	178	-	10	-	5	-
Canterbury - - - -	279	24	230	3	223	15	1,217	-	50	-	4	65
Carried forward - - -	16,945	1,571	15,310	304	25,444	1,740	95,659	-	4,137	-	1,002	840

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c., (at certain Offices), in Detail.				
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (Including Allowance to Postmasters for Office Expenses).		[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	3,970	142,891	Briton Ferry -	2 Letter Carriers, &c. - - - 1 Auxiliary - - -	14 s. per week - - - -	1 s. - - - -	18 s. 8 s. per week.
-	-	-	-	201	Bromley -	8 Letter Carriers, &c. - - - 1 Auxiliary - - - 1 Ditto - - - 4 Ditto - - - Extra Allowances - - -	16 s. per week - - - - - - - - - - - - -	1 s. - - - - - - - - - - - - -	21 s. 18 s. per week. 9 s. per week. 7 s. per week. 9 s. per week.
-	-	-	-	322	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 177 l. per annum.				
-	-	-	90	1,049	Bromsgrove -	1 Letter Carrier, &c. - - - 1 Station Messenger - - - Allowance to Postmaster for Delivery - - - 1 Auxiliary - - - Extra Allowances - - - 8 Rural Letter Carriers - - -	14 s. per week - - - - - - - - - - - - - - - -	6 d. - - - - - - - - - - - - - - -	18 s. 17 s. per week. 9 s. per week. 13 s. per week. 3 s. per week. 297 l. per annum.
-	-	-	31	707	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 31 l. per annum.				
-	-	-	-	565	Burnley -	1 Clerk - - - 1 Sorting Clerk - - - Allowance to Postmaster for Boy Clerk - - - Ditto - ditto - ditto - ditto -	27 s. per week - 18 s. per week - - - - - - -	1 s. 6 d. 1 s. 6 d. - - - - - -	35 s. 25 s. 12 s. per week. 10 s. 6 d. per week.
-	-	-	-	543	Half of the Wages of this Boy Clerk is provided for in the Telegraph Estimates, Sub-Head (G.)				
-	-	-	-	466	5 Letter Carriers, &c. - - - 2 Auxiliaries - - - 2 Ditto - - - Extra Allowances - - - 1 Medical Officer, 8 s. 6 d. a man - - - 4 Rural Letter Carriers - - - Allowance to Postmaster for Rural Delivery - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 161 l. per annum				
-	-	-	-	521	Barton-on-Trent -	1 Clerk - - - 2 Clerks (Second Class) - - - 7 Sorting Clerks - - - 8 Letter Carriers, &c. - - - 5 Auxiliaries - - - Extra Allowances - - - 1 Medical Officer, 8 s. 6 d. a man - - - 14 Rural Letter Carriers - - -	120 l. per annum - 90 l. per annum - 20 s. per week - 18 s. per week - - - - - - - - - - - - -	5 l. 4 l. 1 s. 6 d. 1 s. - - - - - - - - - - - -	160 l. 110 l. 33 s. 22 s. 9 s. per week. 12 s. per week. 15 l. a year. 644 l. per annum.
-	-	-	65	1,337	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 325 l. per annum.				
-	-	-	140	3,103	Bury (Lancashire) -	1 Clerk - - - 2 Sorting Clerks - - - 1 Boy Clerk - - - 8 Letter Carriers, &c. - - - 2 Auxiliaries - - - 1 Ditto - - - Extra Allowances - - - 5 Rural Letter Carriers - - -	27 s. per week - 18 s. per week - - - - 18 s. per week - - - - - - - - - - - - -	1 s. 6 d. 1 s. 6 d. - - - 1 s. - - - - - - - - - - - -	35 s. 25 s. 10 s. 6 d. per week. 21 s. 12 s. per week. 9 s. per week. 8 s. per week. 203 l. per annum.
-	-	-	56	1,500	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 166 l. per annum.				
-	-	-	88	2,334	Bury St. Edmunds -	1 Clerk - - - 4 Sorting Clerks - - - 5 Letter Carriers, &c. - - - 2 Auxiliary - - - Extra Allowances - - - 16 Rural Letter Carriers - - -	90 l. per annum - 18 s. per week - 16 s. per week - - - - - - - - - -	4 l. 1 s. 6 d. 1 s. - - - - - - - - -	110 l. to 90 s., one to 33 s. 20 s. 8 s. per week. 7 s. per week. 680 l. per annum.
-	-	-	30	820	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 312 l. per annum.				
-	-	-	-	325	Buxton -	1 Clerk - - - 5 Letter Carriers, &c. - - - Allowance to Postmaster for Delivery - - - Summer Auxiliary from 1st June to 1st November - - - Extra Allowances - - - 3 Rural Letter Carriers - - -	20 s. - 18 s. per week - - - - - - - - - - - - -	1 s. 1 s. - - - - - - - - - - - -	25 s. 21 s. 8 s. per week. 8 s. per week. 4 s. per week. 148 l. per annum.
-	-	-	-	423	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 35 l. per annum.				
-	-	-	-	467	Cambridge -	1 First Class Clerk - - - 2 Second Class Clerks - - - 4 Sorting Clerks (Upper Section) - - - 3 Sorting Clerks (Lower Section) - - - 16 Letter Carriers, &c. - - - 3 Auxiliaries - - - 8 Ditto - - - Extra Allowances - - - 1 Medical Officer - - - 11 Rural Letter Carriers - - -	120 l. a year - 90 l. a year - 37 s. per week - 18 s. per week - 16 s. per week - - - - - - - - - - 8 s. 6 d. a man - - - -	5 l. 4 l. 1 s. 6 d. 1 s. 1 s. - - - - - - - - - - - - - - -	160 l. 110 l. 35 s. 25 s. 20 s. 9 s. per week. 8 s. per week. 17 s. per week. 18 l. per annum. 494 l. per annum.
-	-	-	110	4,003	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 374 l. per annum.				
-	-	-	-	272	Canterbury -	1 Clerk - - - 1 Ditto - - - 1 Sorting Clerk - - - 7 Letter Carriers, &c. - - - 2 s. 4 d. of the Wages of one Letter Carrier is provided for in the Telegraph Estimates, Sub-Head (G.) - - -	90 l. a year - 18 s. per week - 18 s. per week - 16 s. per week - - - -	4 l. 1 s. 6 d. 1 s. 6 d. 1 s. - - -	110 l. 33 s. 30 s. 20 s. - - -
-	-	-	55	2,123	8 Letter Carriers - - - Allowance to Postmaster for Delivery - - - Extra Allowances - - - 5 Rural Letter Carriers - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 473 l. per annum.				
-	-	-	4,635	163,972					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 16,945	1,571	£. 15,310	304	£. 25,444	1,740	£. 95,659	-	£. 4,137	£. -	£. 1,002	£. 840
Cardiff - - - - -	425	46	451	16	1,514	42	2,430	-	-	-	6	4
Cardigan - - - - -	60	13	116	-	-	6	399	-	40	-	11	-
Carlisle - - - - -	405	67	550	18	1,383	44	3,109	-	-	-	15	-
Carmarthen - - - - -	209	47	481	5	324	23	1,544	-	-	-	7	39
Carnarvon - - - - -	350	49	528	2	134	15	1,065	-	77	-	9	-
Carnforth - - - - -	190	50	464	6	364	19	1,714	-	† 68	-	13	-
Catterick - - - - -	30	2	12	-	-	2	113	-	10	-	3	-
Chard - - - - -	† 94	11	87	-	-	7	401	-	40	-	16	-
Chatham - - - - -	230	6	59	2	172	12	643	-	35	-	1	75
Chathill - - - - -	45	8	41	-	-	3	174	-	20	-	4	-
Carried forward - - -	19,003	1,870	18,094	353	29,335	1,913	107,251	-	4,427	-	1,087	958

* Including 5 £. a year for Office Expenses to East Bute Docks B.O.

† Including 10 £. per annum to Sub-Postmaster of Grange-over-Sands.

Note.—For allowances to Postmasters and others for Telegraph Duty, see Estimates for Telegraph Service, Sub-Head (G-).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Cardiff - - -	1 First Class Clerk - -	160 l. a year -	8 l.	200 l.
-	-	-	4,635	163,972		4 Second Class Clerks - -	100 l. a year -	5 l.	130 l.
-	-	-	* 180	5,010		4 Sorting Clerks - -	26 s. per week	1 s. 6 d.	34 s.
-	-	-	-	-		6 Ditto - - -	18 s. per week	1 s.	25 s.
-	-	-	-	-		Allowance to Postmaster for Sorting Clerk -	-	-	20 s. per week.
-	-	-	-	-		1 Inspector of Letter Carriers and Telegraph Messengers -	25 s. per week	1 s.	30 s. per week.
-	-	-	-	-		Half of the Wages of the Inspector of Letter Carriers and Telegraph Messengers is provided for in the Telegraph Estimates, Sub-head (G.).			
-	-	-	-	-		Allowance to Postmaster for 2 Sorters -	-	-	30 s. a week each.
-	-	-	-	-		19 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		2 Auxiliaries - - -	-	-	14 s. per week.
-	-	-	-	-		3 Ditto - - -	-	-	12 s. per week.
-	-	-	-	-		1 Ditto - - -	-	-	10 s. per week.
-	-	-	-	-		4 Ditto - - -	-	-	9 s. per week.
-	-	-	-	-		1 Ditto - - -	-	-	8 s. per week.
-	-	-	-	-		Extra Allowances -	-	-	24 s. 6 d. p' week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man -	-	-	17 l. per annum.
-	-	-	-	-		11 Rural Letter Carriers -	-	-	564 l. p' annum.
-	-	-	-	-		2 Allowances to Postmaster for rural delivery 16 s. a week each.			
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 491 l. per an.			
-	-	-	120	5,582	Cardiff - - -	1 First Class Clerk - -	140 l. a year	6 l.	180 l.
-	-	-	-	-		2 Clerks - - -	36 s. per week	2 s.	44 s.
-	-	-	-	-		5 Sorting Clerks - -	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		9 Ditto - - -	20 s. per week	1 s.	25 s.
-	-	-	-	-		The Female Clerks at present borne on this scale to have the same Pay as other Clerks, but future Female Clerks to be paid on scale 16 s. by 1 s. to 20 s.			
-	-	-	90	2,694		11 Letter Carriers, &c. -	18 s. per week	1 s.	21 s.
-	-	-	-	-		4 Auxiliaries - - -	-	-	10 s. per week.
-	-	-	-	-		2 Ditto - - -	-	-	7 s. a week.
-	-	-	-	-		Allowance to Postmaster for Porter -	-	-	18 s. per week.
-	-	-	-	-		Half of this Allowance is provided for in the Telegraph Estimates, Sub-head (G.).			
-	-	-	-	-		Allowance to Postmaster for Delivery -	-	-	27 s. per week.
-	-	-	-	-		Extra Allowances -	-	-	15 s. per week.
-	-	-	-	-		Medical Officer, 8 s. 6 d. a man -	-	-	17 l. per annum
-	-	-	64	2,222		27 Rural Letter Carriers -	-	-	1,170 l. p' ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 1,050 l. p' ann.			
-	-	-	-	-	Cardiff - - -	1 Clerk - - -	90 l. a year	4 l.	110 l.
-	-	-	-	-		1 Ditto - - -	20 s. per week	1 s.	33 s.
-	-	-	-	-		2 Clerks - - -	20 s. per week	1 s.	30 s.
-	-	-	70	2,883		1 Allowance to Postmaster for Boy Clerk -	-	-	10 s. per week.
-	-	-	-	-		5 Letter Carriers, &c. -	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	14 s. per week.
-	-	-	-	-		1 Ditto - - -	-	-	8 s. per week.
-	-	-	-	-		Extra Allowances -	-	-	9 s. 6 d. p' week.
-	-	-	-	-		16 Rural Letter Carriers -	-	-	596 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 648 l. p' ann.			
-	-	-	-	-	Cardiff - - -	2 Clerks - - -	20 s. per week	1 s. 6 d.	30 s.
-	-	-	-	-		4 Letter Carriers, &c. -	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Ditto - - -	-	-	6 s. per week.
-	-	-	-	-		Extra Allowances -	-	-	2 s. 9 d. p' week.
-	-	-	-	-		10 Rural Letter Carriers -	-	-	400 l. p' annum.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 453 l. p' ann.			
-	-	-	-	-	Cardiff - - -	6 Clerks - - -	20 s. per week	1 s.	25 s. thence by 1 s. 6 d. to 30 s., one rising to 35 s.
-	-	-	-	-		1 Letter Carrier - - -	-	-	20 s. per week.
-	-	-	-	-		1 Porter - - -	-	-	18 s. per week.
-	-	-	-	-		Allowances to Postmaster for Sorting and Stamping -	-	-	36 s. per week.
-	-	-	-	-		Extra Allowances -	-	-	3 s. per week.
-	-	-	39	1,254		17 Rural Letter Carriers -	-	-	689 l. p' annum.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters, &c., for Delivery, &c., 798 l. p' annum.			
-	-	-	-	-	Cardiff - - -	2 Clerks - - -	20 s. per week	1 s.	25 s. thence by 1 s. 6 d. to 33 s.
-	-	-	-	-		1 Sorter - - -	17 s. per week	1 s.	21 s.
-	-	-	-	-		5 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	18 s. per week.
-	-	-	-	-		1 Ditto - - -	-	-	7 s. per week.
-	-	-	-	-		Extra Allowances -	-	-	5 s. per week.
-	-	-	-	-		1 Rural Letter Carrier -	-	-	36 l. p' annum.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 76 l. p' ann.			
-	-	-	5,198	185,353					

‡ Including 14 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued*.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	19,003	1,870	18,094	353	29,335	1,913	107,251	- -	4,427	-	1,087	958
Chelmsford - - - -	262	56	570	5	171	25	1,852	- -	40	-	8	-
Cheltenham - - - -	440	31	288	14	1,042	48	2,481	- -	47	-	12	-
Chepatow - - - -	80	10	79	-	-	9	462	- -	50	-	16	-
Chertsey - - - -	100	4	22	-	-	7	293	- -	40	-	14	-
Chester - - - -	405	34	327	16	1,231	37	2,153	- -	-	-	8	-
Chesterfield - - - -	273	37	265	9	583	17	1,719	- -	-	-	5	122
Chester-le-Street - - - -	*72	8	49	-	-	6	337	- -	30	-	10	-
Chichester - - - -	185	19	144	1	78	16	839	- -	130	-	5	-
Chigwell Road - - - -	50	3	29	-	-	10	356	- -	-	-	3	-
Chippenham - - - -	160	26	312	2	146	22	1,158	- -	-	-	3	-
Chipping Norton - - - -	80	4	41	-	-	7	328	- -	30	-	13	-
Chipping Sodbury - - - -	45	3	26	-	-	5	195	- -	10	-	7	-
Carried forward - - -	21,155	2,105	20,246	400	32,586	2,122	118,424	- -	4,804	-	1,191	1,080

* Including 12½ compensation for loss of Private Box and Bag Rents.

Note.—For allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	£.	Town. Force. Minimum. Annual Increment. Maximum
£.	£.	£.	£.	£.	
-	-	-	5,198	185,353	Chelmsford - 1 Clerk - - - - 90 l. per ann. 1 Sorting ditto - - - 20 s. per week 3 Ditto ditto - - - 18 s. per week 4 Letter Carriers, &c. - 16 s. per week 1 Station Messenger - 16 s. per week 2 Auxiliary Letter Carriers - - - - Extra Allowances - - - - 18 Rural Letter Carriers - - - - Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 60 l. p' ann.
-	-	-	64	2,967	
-	-	-	100	4,410	Cheltenham - 1 Clerk - - - - 140 l. a year 2 Clerks - - - - 90 l. a year 5 Sorting Clerks, 1st Section 26 s. per week Half Wages of one Clerk and two-thirds of Wages of a second Clerk are provided for in the Telegraph Estimate, Sub-Head (G.). 5 Sorting Clerks, 2nd Section 18 s. per week 1 Inspector of Letter Carriers and Telegraph Messengers, 25 s. by 1 s. to 30 s. One-third of the Wages of this Inspector is provided for in the Telegraph Estimates, Sub-head (G.). 20 Letter Carriers, &c. - 16 s. per week 4 Letter Carriers, &c. - - - - 7 Auxiliaries - - - - Allowance to Postmaster for Stamping, &c. - - - - Extra Allowances - - - - 1 Medical Officer, 8 s. 6 d. a man - - - - 17 Rural Letter Carriers - - - - Allowance to Sub-Postmaster of Andoversford for Rural Delivery, 16 s. a week. Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 213 l. p' ann.
-	-	-	-	667	
-	-	-	-	469	
-	-	-	210	4,334	Chester - 1 Clerk - - - - 160 l. a year 4 Clerks - - - - 100 l. a year 8 Sorting Clerks - - - 16 s. per week 2 Temporary Clerks, at 10 s. a week each. 15 Letter Carriers, &c. - 17 s. per week 4 Auxiliaries - - - - Allowance to Postmaster for Delivery - - - - Extra Allowances - - - - 1 Medical Officer, 8 s. 6 d. a man - - - - 18 Rural Letter Carriers - - - - Weekly Allowances to Sub-Postmasters and others for Delivery &c., 305 l. p' ann.
-	-	-	100	3,067	
-	-	-	-	498	Chesterfield - 1 Clerk - - - - 100 l. a year 1 Clerk - - - - 80 l. a year 5 Sorting Clerks - - - 20 s. per week 1 Clerk - - - - Half of the Wages of one Sorting Clerk is provided for in the Telegraph Estimates, Sub-head (G.). 6 Letter Carriers, &c. - 18 s. per week 3 Auxiliaries - - - - Extra Allowances - - - - 1 Medical Officer, 8 s. 6 d. a man - - - - 8 Rural Letter Carriers - - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 842 l. p' ann.
-	-	-	50	1,431	
-	-	-	-	438	Chichester - 1 Clerk - - - - 18 s. per week 4 Letter Carriers, &c. - 14 s. per week 1 Auxiliary - - - - 1 Ditto - - - - Extra Allowances - - - - 10 Rural Letter Carriers - - - - Allowance to Postmaster for Rural Delivery, 10 s. a week. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 112 l. p' ann.
-	-	-	60	1,839	
-	-	-	-	492	Chigwell Road - 3 Letter Carriers, &c. - 16 s. per week 1 Letter Carrier, &c. - - - - 1 Ditto (Chigwell Row) - 16 s. per week 3 Auxiliaries - - - - 1 Ditto - - - - 1 Ditto - - - - Extra Allowances - - - -
-	-	-	-	283	Chippenham - 2 Clerks - - - - 20 s. per week 2 Stampers, &c. - - - 16 s. per week 2 Letter Carriers, &c. - 14 s. per week 1 Auxiliary - - - - 3 Auxiliaries - - - - 1 Auxiliary - - - - Extra Allowances - - - - 13 Rural Letter Carriers - - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 282 l. p' ann.
-	-	-	5,782	206,268	

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	21,155	2,105	20,246	400	32,586	2,122	119,424	- -	4,804	-	1,191	1,080
Chislehurst - - - -	120	9	128	-	-	13	723	- -	60	-	20	-
Chorley - - - - -	125	13	111	-	-	10	449	- -	65	-	2	-
Christchurch - - - -	65	3	15	-	-	6	254	- -	35	-	15	-
Chumleigh - - - - -	50	7	97	-	-	8	447	- -	10	-	7	-
Cirencester - - - - -	150	13	96	1	86	13	543	- -	40	-	4	-
Clevedon - - - - -	100	3	35	-	-	6	331	- -	50	-	22	-
Clitheroe - - - - -	90	10	62	-	-	5	319	- -	30	-	10	-
Cobham - - - - -	50	2	10	-	-	6	220	- -	15	-	7	-
Cockermouth - - - - -	90	5	50	-	-	6	399	- -	46	-	17	-
Colchester - - - - -	*281	59	649	12	780	25	1,597	- -	25	-	12	-
Coltford - - - - -	70	6	32	-	-	7	238	- -	25	-	10	-
Colze - - - - -	70	4	22	-	-	4	165	- -	15	-	10	-
Congleton - - - - -	80	6	56	-	-	8	359	- -	60	-	18	-
Conway - - - - -	85	23	409	-	-	15	939	- -	50	-	13	-
Corwen - - - - -	80	22	204	-	-	12	634	- -	50	-	8	-
Coventry - - - - -	296	21	187	8	558	26	1,246	- -	-	-	5	-
Cowbridge - - - - -	60	6	41	-	-	8	281	- -	25	-	9	-
Cowes - - - - -	150	4	26	-	-	5	256	- -	76	-	21	-
Crawley - - - - -	†105	12	102	-	-	7	529	- -	40	-	12	-
Carried forward - - -	23,272	2,333	22,578	421	34,010	2,312	129,344	- -	5,521	-	1,413	1,080

* The Postmaster is also in receipt of a Superannuation Allowance of 150 £. per annum as a late clerk in the General Post Office, and the amount is provided for in Sub-Head (I.).

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Chislehurst	4 Letter Carriers, &c.	16 s. per week	1 s.	18 s.
-	-	-	5,782	206,268		1 Auxiliary	-	-	18 s. per week.
-	-	-	-	1,051		2 Ditto	-	-	16 s. a week.
-	-	-	-	-		4 Auxiliaries	-	-	14 s. per week.
-	-	-	21	773		1 Ditto	-	-	13 s. a week.
-	-	-	-	384		Extra Allowances	-	-	15 s. 6 d. p' wk.
-	-	-	-	611		2 Rural Letter Carriers	-	-	105 l. per ann.
-	-	-	-	-		Allowances to Postmaster for Rural Delivery	-	-	16 s. a week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	180 l. per ann.
-	-	-	-	-	Chorley	2 Letter Carriers, &c.	14 s. per week	1 s.	18 s.
-	-	-	-	773		1 Auxiliary	-	-	13 s. per week.
-	-	-	-	-		1 Ditto	-	-	7 s. per week.
-	-	-	-	-		Extra Allowances	-	-	1 s. per week.
-	-	-	-	-		6 Rural Letter Carriers	-	-	237 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	69 l. per ann.
-	-	-	-	-	Cirencester	1 Clerk	20 s. per week	1 s.	33 s.
-	-	-	-	384		3 Letter Carriers	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary	-	-	7 s. per week.
-	-	-	-	-		Extra Allowances	-	-	1 s. per week.
-	-	-	-	611		9 Rural Letter Carriers	-	-	342 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	40 l. p' ann.
-	-	-	-	-	Clevedon	3 Letter Carriers, &c.	14 s. per week	6 d.	16 s.
-	-	-	-	-		1 Auxiliary Letter Carrier	-	-	14 s. per week.
-	-	-	-	-		1 Ditto	-	-	7 s.
-	-	-	-	-		Extra Allowances	-	-	1 s. 6 d. p' wk.
-	-	-	-	-		1 Rural Letter Carrier	-	-	39 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	-	-	110 l. p' ann.
-	-	-	-	-	Clitheroe	1 Letter Carrier, &c.	16 s. per week	1 s.	20 s.
-	-	-	-	-		Allowance to Postmaster for Delivery	-	-	23 s. per week.
-	-	-	-	-		1 Auxiliary Letter Carrier	-	-	13 s. 6 d. p' wk.
-	-	-	-	-		1 Ditto	-	-	7 s. per week.
-	-	-	-	-		Extra Allowances	-	-	1 s. 6 d. per wk.
-	-	-	-	-		2 Rural Letter Carriers	-	-	117 l. per ann.
-	-	-	-	-		Allowance to Postmaster for Rural Delivery	-	-	14 s. a week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	-	-	43 l. per ann.
-	-	-	-	-	Colchester	1 Clerk (1st Class)	120 l. per year	5 l.	150 l.
-	-	-	-	-		2 Clerk (2nd Class)	90 l. per year	4 l.	110 l.
-	-	-	-	-		3 Clerks	20 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		(6 s. of the wages of one Clerk is provided for in the Telegraph Estimates,	-	-	-
-	-	-	-	-		Sub-head (G.).	-	-	-
-	-	-	-	-		5 Sorting Clerks	18 s. per week	1 s. 6 d.	25 s.
-	-	-	-	-		8 Letter Carriers, &c.	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary	-	-	8 s. per week.
-	-	-	-	-		2 Ditto	-	-	6 s. per week.
-	-	-	-	-		Extra Allowances	-	-	16 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	-	-	10 l.
-	-	-	-	-		14 Rural Letter Carriers	-	-	497 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	616 l. p' ann.
-	-	-	-	-	Colne	1 Letter Carrier, &c.	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary	-	-	11 s. per week.
-	-	-	-	-		1 Ditto	-	-	7 s. 6 d. p' week.
-	-	-	-	-		Extra Allowances	-	-	1 s. per week.
-	-	-	-	-		1 Rural Letter Carrier	-	-	37 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	31 l. per ann.
-	-	-	-	-	Congleton	2 Letter Carriers, &c.	12 s. per week	6 d.	16 s.
-	-	-	-	-		1 Auxiliary	-	-	9 s. per week.
-	-	-	-	-		5 Rural Letter Carriers	-	-	218 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	42 l. per ann.
-	-	-	-	-	Conway	2 Sub-Office Letter Carriers	14 s. per week	1 s.	18 s. per week.
-	-	-	-	-		(Llandudno).	-	-	-
-	-	-	-	-		Allowances to Postmaster for Delivery	-	-	28 s. per week.
-	-	-	-	-		Extra Allowances	-	-	1 s. 6 d. p' week.
-	-	-	-	-		13 Rural Letter Carriers	-	-	489 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	335 l. p' ann.
-	-	-	-	-	Coventry	1 Clerk	100 l. a year	5 l.	140 l.
-	-	-	-	-		1 Ditto	80 l. a year	3 l.	100 l.
-	-	-	-	-		5 Sorting Clerks	20 s. per week	1 s.	25 s.; thence by
-	-	-	-	-		Half of the wages of one Sorting Clerk is provided for in the Telegraph	-	-	1 s. 6 d. to 33 s.
-	-	-	-	-		Estimates, Sub-head (G.).	-	-	-
-	-	-	-	-		7 Letter Carriers, &c.	16 s. per week	6 d.	20 s.
-	-	-	-	-		3 Ditto	-	-	14 s. per week.
-	-	-	-	-		1 Ditto	-	-	12 s. per week.
-	-	-	-	-		1 Suburban Letter Carrier	-	-	11 s. per week.
-	-	-	-	-		4 Auxiliaries	-	-	7 s. per week.
-	-	-	-	-		Extra Allowances	-	-	14 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	-	-	14 l. a year.
-	-	-	-	-		10 Rural Letter Carriers	-	-	431 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	182 l. p' ann.
-	-	-	6,034	223,252					

† Including 25 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - -	£. 23,272	2,333	£. 22,578	421	£. 34,010	2,312	£. 129,344	-	£. 5,521	£. -	£. 1,413	£. 1,080
Creditoa - - - -	*127	21	279	-	-	15	1,166	-	†60	-	17	-
Crewe - - - -	140	8	59	10	742	17	930	-	-	-	1	-
Crewkerne - - - -	70	7	91	-	-	6	203	-	25	-	12	-
Crickhowell - - - -	50	3	9	-	-	6	185	-	10	-	7	-
Cricklade - - - -	30	3	20	-	-	3	110	-	10	-	5	-
Cromer - - - -	80	2	12	-	-	2	72	-	40	-	11	-
Croydon - - - -	372	20	226	10	819	62	2,984	-	† 10	-	6	140
Cullompton - - - -	90	11	148	-	-	8	412	-	40	-	4	-
Darlington - - - -	417	62	505	13	1,016	24	1,915	-	-	-	17	-
Dartford - - - -	145	12	112	-	-	6	619	-	80	-	22	-
Dartmouth - - - -	§104	3	38	-	-	6	200	-	45	-	16	-
Darwen - - - -	90	2	8	-	-	8	280	-	50	-	3	-
Daventry - - - -	70	12	84	-	-	7	382	-	38	-	11	-
Dawlish - - - -	70	1	3	-	-	3	143	-	35	-	17	-
Carried forward - - -	25,127	2,500	24,172	454	36,587	2,485	138,845	-	5,964	-	1,562	1,220

* Including 7 L. compensation for loss of Private Box and Bag Rents.

† Including Allowance to Morchard Bishop Sub-office of 10 L. a year.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued.*

6.	7.	8.	9.	Total Amount required for each Establish- ment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		
£.	£.	£.	£.	£.	Towns.
-	-	-	6,084	223,252	Crewe - -
-	-	-	-	1,649	1 Clerk - - - - - 130 l. a year - 5 l. 160 l.
-	-	-	-	-	2 Ditto - - - - - 90 l. a year - 4 l. 110 l.
-	-	-	83	1,855	7 Sorting Clerks - - - 20 s. per week 1 s. 24 s., thence by 1 s. 6 d. to 30 s.
-	-	-	-	-	The Wages of one Sorting Clerk are provided for in the Telegraph Estimates, Sub-head (G.).
-	-	-	-	-	8 Letter Carriers, &c. - 16 s. per week 1 s. 22 s.
-	-	-	-	-	1 Auxiliary - - - - - - - - 14 s. per week.
-	-	-	-	-	1 Ditto - - - - - - - - 12 s. per week.
-	-	-	-	-	3 Ditto - - - - - - - - 9 s. per week.
-	-	-	-	-	1 Ditto - - - - - - - - 8 s. per week.
-	-	-	-	-	Extra Allowances - - - - - - - 13 s. per week.
-	-	-	-	-	3 Rural Letter Carriers - - - - - 163 l. per annum.
-	-	-	-	-	Allowance to Postmaster for Rural Delivery, 16 s. a week.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 83 l. p' ann.
-	-	-	-	401	Croydon - -
-	-	-	-	-	1 Clerk - - - - - 120 l. a year - 5 l. 150 l.
-	-	-	-	-	2 Clerks - - - - - 90 l. a year - 4 l. 110 l.
-	-	-	-	-	3 Sorting Clerks, 1st Section 27 s. per week 1 s. 6 d. 35 s.
-	-	-	-	-	20 l. a year of the Wages of one Sorting Clerk is provided for in the Telegraph Estimates, Sub-head (G.).
-	-	-	-	261	4 Sorting Clerks, 2nd Section 20 s. per week 1 s. 25 s.
-	-	-	-	-	1 Inspector of Letter Carriers, &c. 20 s. per week 1 s. 25 s.
-	-	-	-	-	24 Letter Carriers, &c. - 18 s. per week 1 s. 23 s.
-	-	-	-	-	3 Stampers - - - - - 18 s. per week 1 s. 23 s.
-	-	-	-	-	2 s. a week of the Wages of one Stamper is provided for in the Telegraph Estimates, Sub-head (G.).
-	-	-	-	-	Allowance to Postmaster for Delivery - - - - 14 s. per week.
-	-	-	-	-	Extra Allowances - - - - - - - 7 s. per week.
-	-	-	-	-	2 Auxiliaries - - - - - - - 13 s. per week.
-	-	-	-	-	15 Ditto - - - - - - - 12 s. a week.
-	-	-	-	-	3 Ditto - - - - - - - 7 s. per week.
-	-	-	-	215	1 Medical Officer, 8 s. 6 d. a man - - - 21 l.
-	-	-	-	-	14 Rural Letter Carriers - - - - - 540 l. per ann.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 172 l. p' ann.
-	-	-	100	4,657	Darlington -
-	-	-	-	-	1 Clerk - - - - - 140 l. a year - 6 l. 180 l.
-	-	-	-	-	2 Clerks - - - - - 100 l. a year - 5 l. 130 l.
-	-	-	-	-	4 Sorting Clerks, 1st Section 27 s. per week 1 s. 6 d. 35 s.
-	-	-	-	-	5 Sorting Clerks, 2nd ditto - 20 s. per week 1 s. 25 s.
-	-	-	-	-	10 Letter Carriers, &c. - 18 s. per week 1 s. 22 s.
-	-	-	-	-	Allowance to Postmaster for Delivery - - - - 26 s. per week.
-	-	-	-	-	1 Auxiliary - - - - - - - 14 s. per week.
-	-	-	-	-	1 Ditto - - - - - - - 11 s. per week.
-	-	-	-	-	1 Ditto - - - - - - - 8 s. per week.
-	-	-	-	-	Extra Allowances - - - - - - - 10 s. 6 d. p'wk.
-	-	-	-	-	1 Medical Officer, 8 s. 6 d. a man - - - 11 l. a year.
-	-	-	171	4,041	11 Rural Letter Carriers - - - - - 483 l. per ann.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 699 l. p' ann.
-	-	-	-	-	Dartford - -
-	-	-	-	-	3 Letter Carriers, &c. - 16 s. per week - 1 s. 18 s.
-	-	-	-	-	Allowance to Postmaster for Delivery - - - - 7 s. 6 d. a week.
-	-	-	-	-	Extra Allowances - - - - - - - 10 s. per week.
-	-	-	-	-	3 Rural Letter Carriers - - - - - 248 l. p' annum.
-	-	-	-	-	Allowances to Postmaster for Rural Delivery, 44 s. a week.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 185 l. p' annum.
-	-	-	-	-	Darwen - -
-	-	-	-	-	2 Letter Carrier, &c. - 16 s. - 1 s. 20 s. per week.
-	-	-	-	-	Allowance to Postmaster for Delivery - - - - 8 s. a week.
-	-	-	-	-	2 Auxiliaries - - - - - - - 12 s. per week.
-	-	-	-	-	3 Ditto - - - - - - - 8 s. per week.
-	-	-	-	-	Extra Allowances - - - - - - - 1 s. 6 d. p' week.
-	-	-	-	-	1 Rural Letter Carrier - - - - - 31 l. per annum.
-	-	-	-	-	Derby - -
-	-	-	-	-	1 Clerk - - - - - 160 l. a year - 8 l. 200 l.
-	-	-	-	-	6 Clerks - - - - - 100 l. a year - 5 l. 140 l.
-	-	-	-	-	9 Sorting Clerks, 1st Section 27 s. 6 d. p' week 1 s. 6 d. 35 s.
-	-	-	-	-	18 Sorting Clerks, 2nd ditto - 20 s. per week 1 s. 6 d. 26 s.
-	-	-	-	-	1 Inspector of Letter Carriers, &c. 27 s. 6 d. p' wk. 1 s. 6 d. 35 s.
-	-	-	-	-	21 Letter Carriers, &c. - 18 s. per week 1 s. 23 s.
-	-	-	-	-	With further rise, after 10 years' good service, to 25 s. }
-	-	-	-	-	Allowance to Postmaster for one Stamper - - - 20 s. per week.
-	-	-	-	-	1 Auxiliary - - - - - - - 17 s. per week.
-	-	-	-	-	9 Porters - - - - - - - 9 s. per week.
-	-	-	-	-	9 Auxiliaries - - - - - - - 6 s. a week.
-	-	-	-	-	Extra Allowances - - - - - - - 19 s. per week.
-	-	-	-	-	1 Medical Officer, 8 s. 6 d. a man - - - 30 l. per year.
-	-	-	-	-	Allowance to Postmaster for Rural Delivery - - - 18 s. per week.
-	-	-	-	-	14 Rural Letter Carriers - - - - - 658 l. per year.
-	-	-	-	-	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 1,399 l. p' year.
-	-	-	6,388	239,865	

‡ Caterham Valley Sub-office.

§ Including 14 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - -	25,127	2,500	£. 24,172	454	£. 36,587	2,485	£. 138,845	- -	£. 5,964	-	£. 1,502	£. 1,220
Deal - - - - -	135	5	-	-	-	6	262	- -	70	-	1	-
Derby - " - - -	510	98	706	35	2,833	54	3,827	- -	-	-	17	-
Dereham - - - -	130	34	313	-	-	19	946	- -	90	-	7	-
Devizes - - - -	135	14	170	-	-	9	304	- -	96	-	4	-
Devonport - - -	*330	9	118	8	506	21	765	- -	-	-	2	111
Dewsbury - - - -	203	9	76	2	92	20	824	- -	50	-	4	90
Diss - - - - -	60	7	52	-	-	4	228	- -	20	-	13	-
Doncaster - - -	240	28	200	7	465	19	1,106	- -	-	-	6	80
Dorchester (Dorset) - - -	205	36	296	1	70	20	964	- -	70	-	4	-
Derking - - - -	132	13	135	1	47	10	753	- -	80	-	5	-
Douglas Isle of Man - - -	200	28	304	1	85	17	1,138	- -	37	-	4	-
Dover - - - - -	300	10	98	7	554	14	749	- -	-	-	5	10
Dowlais - - - -	80	-	-	-	-	3	125	- -	25	-	8	-
Downham - - - -	80	11	74	-	-	8	358	- -	30	-	15	-
Driffild - - - -	70	6	38	-	-	5	292	- -	15	-	18	-
Droitwich - - - -	†91	4	22	-	-	8	395	- -	40	-	17	-
Dudley - - - - -	205	13	154	2	125	11	852	- -	120	-	1	-
Carried forward - -	28,242	2,825	28,974	518	41,364	2,733	152,913	- -	6,707	-	1,696	1,511

* Including 50 £. for loss of Official Residence.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c., (at certain Offices in Detail).				
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Town.	Force.	Maximum.	Annual Increment.	Minimum.
-	-	-	6,388	239,865	Devonport	1 Clerk - - - -	100 l. per year	5 l.	130 l.
-	-	-	-	-		6 Clerks - - - -	20 s. per week	1 s.	25 s., thence by
-	-	-	-	-			1 s. 6 d. to 30 s.; the first to rise to 33 s.		
-	-	-	25	539		8 Letter Carriers, &c.	16 s. per week	6 d.	20 s.
-	-	-	-	-		1 Ship Letter Carrier -	-	-	16 s. per week.
-	-	-	-	-		3 Auxiliaries - - - -	-	-	12 s. per week.
-	-	-	-	-		2 Ditto - - - -	-	-	7 s. per week.
-	-	-	-	-		4 Auxiliaries - - - -	-	-	6 s. per week.
-	-	-	-	-		Extra Allowances - - -	-	-	6 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	-	-	8 l. a year.
-	-	-	-	-		3 Rural Letter Carriers -	-	-	108 l. a year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. a year.			
-	-	-	245	8,138	Dewsbury	1 Clerk - - - -	26 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		Allowance to Postmaster of 10 s. 6 d. a week for Boy Clerk.			
-	-	-	-	-		20 l. a year of the Allowance for a Boy Clerk is provided for in the Telegraph			
-	-	-	50	1,596		Estimates, Sub-head (G.)			
-	-	-	-	-		2 Sorters - - - -	18 s. per week	1 s. 6 d.	25 s. 6 d.
-	-	-	-	-		4 Letter Carriers, &c.	16 s. per week	1 s.	20 s.
-	-	-	-	-		7 Auxiliaries - - - -	-	-	12 s. per week.
-	-	-	-	-		3 Ditto - - - -	-	-	8 s. per week.
-	-	-	55	854		4 Rural Letter Carriers -	-	-	167 l. per year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 56 l. p' year.			
-	-	-	-	-	Doncaster	1 Clerk - - - -	100 l. per year	5 l.	130 l.
-	-	-	-	-		5 Sorting Clerks - - -	20 s. per week	1 s. 6 d.	33 s. (one rising
-	-	-	-	-					to 36 s.)
-	-	-	73	1,905		5 Letter Carriers, &c.	16 s. per week	1 s.	20 s.
-	-	-	-	-		Allowance to Postmaster for Delivery			
-	-	-	-	-		1 Auxiliary - - - -	-	-	10 s. per week.
-	-	-	-	-		4 Ditto - - - -	-	-	7 s. per week.
-	-	-	45	1,384		Extra Allowances - - -	-	-	7 s. 6 d. p' wk.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	-	-	8 l.
-	-	-	-	-		9 Rural Letter Carriers -	-	-	463 l. a year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 334 l. p' year.			
-	-	-	-	-	Dorchester	1 Clerk - - - -	20 s. per week	1 s.	24 s., thence by
-	-	-	-	-					1 s. 6 d. to 30 s.
-	-	-	-	-		5 Letter Carriers, &c.	14 s. per week	1 s.	18 s.
-	-	-	-	-		Allowance to Postmaster for Delivery			
-	-	-	33	2,220		2 Auxiliaries - - - -	-	-	16 s. per week.
-	-	-	-	-		Extra Allowance - - -	-	-	6 s. per week.
-	-	-	-	-		13 Rural Letter Carriers -	-	-	7 s. per week.
-	-	-	-	-					465 l. per year.
-	-	-	00	1,000		Weekly Allowances to Sub-Postmaster, and others for Delivery, &c., 218 l. p' year.			
-	-	-	-	-	Dorking	1 Clerk - - - -	18 s. per week	1 s. 6 d.	30 s.
-	-	-	-	-		3 Letter Carriers - - -	15 s. per week	6 d.	17 s.
-	-	-	-	-		Allowance to Postmaster for Delivery			
-	-	-	55	1,207		1 Auxiliary - - - -	-	-	11 s. per week.
-	-	-	-	-		Extra Allowances - - -	-	-	22 s. per week.
-	-	-	-	-		6 Rural Letter Carriers -	-	-	268 l. per ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 224 l. p' ann.			
-	-	-	74	1,851	Douglas (Isle of Man.)	1 Clerk - - - -	25 s.	1 s. 6 d.	32 s. 6 d.
-	-	-	-	-		1 Sorter - - - -	16 s.	6 d.	20 s.
-	-	-	-	-		8 Letter Carriers, &c.	14 s.	6 d.	18 s.
-	-	-	48	1,764		1 Auxiliary - - - -	-	-	7 s. per week.
-	-	-	-	-		Auxiliary, 8 s. per week, from 1 June to 1 October.			
-	-	-	-	-		Allowance to Postmaster for Delivery, 14 s. per week, from 1 May to 1 October.			
-	-	-	-	-		Extra Allowances - - -	-	-	14 s. per week.
-	-	-	-	-		7 Rural Letter Carriers -	-	-	261 l. a year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 439 l. a year.			
-	-	-	-	-	Dover	1 Clerk - - - -	110 l. per year	5 l.	130 l.
-	-	-	-	-		1 Ditto - - - -	80 l. per year	3 l.	100 l.
-	-	-	-	-		4 Sorting Clerks - - -	18 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		8 Letter Carriers, &c.	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	10 s. per week.
-	-	-	-	-		1 Ditto - - - -	-	-	9 s. per week.
-	-	-	-	-		Extra Allowances - - -	-	-	8 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	-	-	10 l. a year.
-	-	-	-	-		4 Rural Letter Carriers -	-	-	135 l. per year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 148 l. p' year.			
-	-	-	-	-	Dowlais	2 Letter Carriers, &c.	16 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	9 s. per week.
-	-	-	-	-		Extra Allowances - - -	-	-	3 s. per week.
-	-	-	-	-	Dudley	2 Clerks - - - -	18 s. per week	1 s. 6 d.	30 s.
-	-	-	55	1,512		5 Letter Carriers, &c.	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	16 s. a week.
-	-	-	-	-		1 Ditto - - - -	-	-	11 s. per week.
-	-	-	-	-		1 Ditto - - - -	-	-	6 s. per week.
-	-	-	-	-		Extra Allowances - - -	-	-	3 s. 6 d. p' week.
-	-	-	-	-		3 Rural Letter Carriers -	-	-	183 l. per year.
-	-	-	7,206	266,610		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 372 l. p' year.			

† Including compensation for loss of Private Box and Bag Rents, 10 l. 20 s.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 28,242	2,825	£. 26,974	518	£. 41,364	2,733	£. 152,913	-	£. 6,707	-	£. 1,693	£. 1,511
Dukinfield - - - -	70	-	-	-	-	4	163	-	20	-	9	-
Dunstable - - - -	70	7	50	-	-	8	380	-	30	-	11	-
Durham - - - - -	230	35	274	6	322	14	1,396	-	-	-	4	-
Dursley - - - - -	60	5	42	-	-	6	190	-	30	-	5	-
Easingwold - - - -	65	12	75	-	-	3	221	-	20	-	7	-
Eastbourne - - - -	155	5	41	-	-	8	527	-	140	-	1	-
East Grinstead - - -	70	9	45	-	-	7	523	-	70	-	17	-
Eccleshall - - - - -	40	3	12	-	-	6	258	-	15	-	6	-
Edenbridge - - - - -	95	8	57	-	-	7	421	-	35	-	10	-
Edgeware - - - - -	45	-	-	-	-	2	78	-	-	-	3	-
Ely - - - - -	107	13	104	-	-	13	558	-	70	-	2	-
Emsworth - - - - -	70	4	41	-	-	5	233	-	30	-	5	-
Enfield - - - - -	90	1	6	-	-	9	385	-	30	-	15	-
Eostene - - - - -	40	4	32	-	-	3	179	-	10	-	3	-
Epping - - - - -	60	1	5	-	-	5	230	-	25	-	7	-
Epsom - - - - -	130	6	77	1	60	11	582	-	25	-	2	-
Esher - - - - -	50	1	4	-	-	5	190	-	20	-	15	-
Evesham - - - - -	*115	6	33	-	-	7	321	-	40	-	21	-
Exeter - - - - -	†650	42	‡480	26	1,991	43	2,610	-	-	-	7	102
Exmouth - - - - -	‡103	4	67	-	-	6	313	-	35	-	14	-
Fife - - - - -	50	6	54	-	-	4	160	-	10	-	8	-
Fakenham - - - - -	95	7	27	-	-	7	313	-	40	-	16	-
Falmouth - - - - -	205	3	35	1	94	8	304	-	102	-	1	-
Fareham (Hants) - - -	115	7	55	-	-	9	408	-	80	-	11	-
Faringdon - - - - -	‡156	18	105	-	-	12	536	-	65	-	15	-
Farnborough Station - -	‡210	16	285	2	109	12	959	-	*95	-	20	-
Farnham (Surrey) - - -	130	13	82	-	-	10	685	-	90	-	4	-
Carried forward - - -	31,518	3,061	29,161	554	43,940	2,967	165,963	-	7,834	-	1,992	1,613

* Including 15 l. compensation for loss of Private Box and Bag Rents. † To present holder only.
‡ Including 10 l. to Sub-Postmaster of Aldershot Camp.
Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Dukinfield -	2 Letter Carriers, &c.	18 s. per week	1 s.	21 s.
-	-	-	7,906	208,610		1 Auxiliary	-	-	12 s. per week.
-	-	-	-	262		1 Ditto	-	-	8 s. per week.
-	-	-	-	550		Extra Allowances	-	-	2 s. 6 d. p' week.
-	-	-	125	2,251	Durham -	1 Clerk	90 l. a year	4 l.	110 l.
-	-	-	-	-		3 Clerks	20 s. per week	1 s.	25 s.; thence by 1 s. 6 d. to 30 s.
-	-	-	-	-		1 Clerk	-	-	10 s. per week.
-	-	-	-	-		4 Letter Carriers, &c.	18 s. per week	1 s.	22 s.
-	-	-	-	-		Allowance to Postmaster for Delivery	-	-	19 s. per week.
-	-	-	-	-		1 Auxiliary	-	-	9 s. per week.
-	-	-	-	-		Extra Allowances	-	-	6 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	-	-	7 l. per year.
-	-	-	-	-		9 Rural Letter Carriers	-	-	429 l. per year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	563 l. per year.
-	-	-	-	-	Eastbourne -	5 Letter Carriers	16 s. per week	1 s.	20 s.
-	-	-	-	-		Allowances to Postmaster for Delivery	-	-	37 s. per week.
-	-	-	-	-		1 Auxiliary	-	-	9 s. per week.
-	-	-	-	-		3 Auxiliary Season Letter Carriers, 1st June to 31st Oct.	-	-	14 s. p'wk. each.
-	-	-	-	-		Extra Allowances	-	-	14 s. per week.
-	-	-	-	-		2 Rural Letter Carriers	-	-	86 l. per year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	5 l. per year.
-	-	-	46	910	Ely -	1 Letter Carrier	14 s. per week	6 d.	18 s.
-	-	-	-	-		1 Auxiliary	-	-	19 s. per week.
-	-	-	-	-		1 Ditto	-	-	14 s. per week.
-	-	-	-	-		1 Ditto	-	-	7 s. per week.
-	-	-	-	-		1 Ditto	-	-	6 s. per week.
-	-	-	-	-		Extra Allowances	-	-	8 s. per week.
-	-	-	-	-		8 Rural Letter Carriers	-	-	284 l. per year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	111 l. p' year.
-	-	-	-	-	Enfield -	5 Letter Carriers, &c.	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary	-	-	8 s. per week.
-	-	-	-	-		2 Auxiliaries	-	-	7 s. per week.
-	-	-	-	-		1 Rural Letter Carrier	-	-	37 l. per year.
-	-	-	-	-		Allowance to Postmaster for Delivery	-	-	18 s. p' week.
-	-	-	30	871		Extra Allowances	-	-	1 s. per week.
-	-	-	-	-	Epsom -	1 Clerk	18 s. per week	1 s.	25 s.
-	-	-	-	-		3 Letter Carriers, &c.	14 s. per week	1 s.	16 s.
-	-	-	-	-		1 Auxiliary	-	-	11 s. per week.
-	-	-	-	-		Extra Allowances	-	-	9 s. 6 d. p' week.
-	-	-	-	-		7 Rural Letter Carriers	-	-	286 l. per year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	104 l. per year.
-	-	-	-	-	Exeter -	1 Chief Clerk	140 l. per year	6 l.	160 l.
-	-	-	-	-		3 First Class Clerks	100 l. per year	5 l.	130 l.
-	-	-	-	-		7 Sorting Clerks, 1st Section	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		(One of these Clerks remains on the old scale, 80 l. by 2 l. to 100 l.)	-	-	-
-	-	-	43	919		14 Ditto, 2nd Section	18 s. per week	1 s. 6 d.	25 s.
-	-	-	-	-		1 Inspector of Letter Carriers	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		16 Letter Carriers, &c.	16 s. per week	1 s.	21 s.
-	-	-	-	-		11 Auxiliaries	-	-	12 s. per week.
-	-	-	-	-		Extra Allowances	-	-	9 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	-	-	25 l. per year.
-	-	-	-	-		15 Rural Letter Carriers	-	-	596 l. per year.
-	-	-	217	6,057		Allowance to Postmaster for Rural Delivery	-	-	16 s. per week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	690 l. p' year.
-	-	-	-	-	Falmouth -	1 Clerk	20 s. per week	1 s.	30 s.
-	-	-	-	-		Additional Allowance to Clerk	-	-	7 s. per week.
-	-	-	-	-		3 Letter Carriers, &c.	14 s. per week	6 d.	16 s.
-	-	-	-	-		2 Auxiliaries	-	-	7 s. per week.
-	-	-	-	-		Extra Allowances	-	-	12 s. per week.
-	-	-	-	-		3 Rural Letter Carriers	-	-	114 l. per year.
-	-	-	56	797	Farnborough Sta- tion.	2 Clerks	18 s. per week	1 s.	30 s.
-	-	-	-	-		2 Letter Carriers at Alder- shot Sorting Office.	16 s. per week	1 s.	18 s.
-	-	-	-	-		Extra Allowances	-	-	13 s. per week.
-	-	-	-	-		10 Rural Letter Carriers	-	-	405 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	360 l. p' year.
-	-	-	23	1,701	Farnham -	2 Letter Carriers, &c.	16 s. per week	1 s.	18 s.
-	-	-	43	1,034		Allowance to Postmaster for Delivery	-	-	14 s. per week.
-	-	-	-	-		1 Auxiliary	-	-	8 s. 6 d. p' wk.
-	-	-	-	-		7 Rural Letter Carriers	-	-	319 l. per year.
-	-	-	-	-		Including Allowance to Postmaster for Rural Delivery of 16 s. per week.	-	-	-
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	-	-	209 l. p' year.
-	-	-	7,789	289,750					

‡ Including 13 l. Compensation for loss of Private Box and Bag Rents.

§ Including 26 l. Compensation for loss of Private Box and Bag Rents.

|| Including 2 l. 9 s. Compensation for loss of Private Box and Bag Rents at Aliphington S.O.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued*.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Foundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward . . .	£. 31,518	3,061	£. 29,161	554	£. 43,940	2,967	£. 145,963	£. -	£. 7,834	£. -	£. 1,932	£. 1,613
Faversham	100	7	35	-	-	10	456	-	50	-	25	-
Fence Houses	120	16	144	-	-	6	480	-	75	-	6	-
Ferry Hill	100	22	193	-	-	5	602	-	75	-	8	-
Flint	100	23	260	-	-	13	804	-	60	-	10	-
Folkingham	60	7	42	-	-	5	280	-	-	-	1	-
Folkstone	254	6	121	2	*176	11	756	-	†115	-	5	50
Frome	150	7	61	-	-	18	514	-	90	-	5	-
Gainsborough	127	10	76	-	-	9	432	-	80	-	4	-
Gateshead	200	13	82	4	238	13	921	-	-	-	3	110
Glastonbury	70	4	35	-	-	6	248	-	20	-	10	-
Gloucester	§ 440	30	388	20	1,636	49	2,449	-	-	-	5	100
Godalming	115	10	60	-	-	9	464	-	60	-	5	-
Goole	106	10	86	-	25	1	186	-	50	-	18	-
Gosport	100	5	37	2	172	8	344	-	20	-	1	-
Graham	201	40	277	2	172	14	974	-	55	-	11	-
Gravesend	245	9	73	3	222	15	870	-	-	-	2	-
Grimsby	210	15	182	6	262	22	1,072	-	-	-	2	-
Carried forward	34,306	3,295	31,265	593	46,843	3,176	177,815	-	8,554	-	2,053	1,873

* Including half wages of one Telegraphist at Shorncliffe Camp, who is borne on the Telegraph Establishment, Sub-Head (G.).

† Including 25 £. to Sub-Postmaster of Shorncliffe Camp.

‡ Including 8 £. for office expenses at Shorncliffe Camp.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).		[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	7,789	289,750	Faversham	2 Letter Carriers - - - Extra Allowances - - - 8 Rural Letter Carriers - - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 26 l. p' year.	16 s. per week - - -	1 s. - - -	18 s. 3 s. per week. 328 l. per year.
-	-	-	-	606	Folkestone	2 Clerks - - - - (The First Clerk rises to 36 s.) 1 Sorter and Stamper - - 5 Letter Carriers, &c. - - Allowance to Postmasters for Delivery, &c. - Allowance for 1 Auxiliary from 1 July to 31 October Extra Allowances - - - Ditto (from 1 July to 31 October) 5 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 146 l. p' year.	18 s. per week 17 s. per week 16 s. per week - - - - -	1 s. 6 d. 1 s. 1 s. - - - - -	33 s. 21 s. 20 s. 22 s. per week. 7 s. per week. 23 s. 6 d. p' wk. 4 s. per week. 164 l. per year.
-	-	-	40	865	Gateshead	3 Clerks - - - - (The First Clerk rises to 35 s.) 7 Letter Carriers, &c. - - Allowance to Postmaster for Delivery, &c. - 6 Auxiliaries - - - - Extra Allowances - - - 1 Medical Officer, 8 s. 6 d. a man - Allowance to Postmaster for Rural Letter Carriers - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 83 l. p' year.	20 s. per week, thence by 19 s. per week - - - - -	1 s. 1 s. 6 d. 1 s. - - - -	25 s. 30 s. 21 s. 36 s. per week. 9 s. per week. 4 s. per week. 9 l. per year. 222 l. per year.
-	-	-	139	1,516	Gloucester	1 First Class Clerk - - - 4 Second ditto - - - 5 Sorting Clerks (1st section) 9 - ditto - (2nd section) 18 Letter Carriers, &c. - - 1 Supplementary Letter Carrier - 6 Auxiliary - - - ditto - 2 ditto - - - ditto - Extra Allowances - - - 1 Medical Officer, 8 s. 6 d. a man - 22 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 360 l. p' year.	160 l. per year 100 l. per year 27 s. per week 18 s. per week 16 s. per week - - - - - -	8 l. 5 l. 1 s. 6 d. 1 s. 6 d. 1 s. - - - - -	200 l. 130 l. 35 s. 25 s. 21 s. 12 s. per week. 9 s. per week. 6 s. per week. 38 s. 6 d. p' week. 23 l. per year. 569 l. per year.
-	-	-	80	799	Gosport	2 Clerks - - - - 3 Letter Carriers, &c. - - 1 Auxiliary - - - - 1 ditto - - - - Extra Allowances - - - 3 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 29 l. p' year.	18 s. per week 14 s. per week - - - -	1 s. 6 d. 1 s. - - - -	33 s. 18 s. 7 s. per week. 6 s. per week. 4 s. per week. 137 l. per year.
-	-	-	248	5,266	Grantham	2 Clerks - - - - (The Senior Clerk rising to 36 s.) 5 Letter Carriers, &c. - - Extra Allowances - - - 9 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 286 l. p' year.	18 s. per week 16 s. per week - - -	1 s. 6 d. 1 s. - - -	33 s. 20 s. 3 s. 6 d. p' wk. 429 l. per year.
-	-	-	-	473	Gravesend	3 Clerks - - - - (The First Clerk rises to 36 s.) 6 Letter Carriers, &c. - - 1 River Letter Carrier - - 1 Railway Messenger - - 1 Auxiliary - - - - 1 ditto - - - - Extra Allowances - - - 5 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 159 l. p' year.	18 s. per week 16 s. per week - - - - - -	1 s. 6 d. 1 s. - - - - - -	33 s. 20 s. 18 s. per week. 20 s. per week. 10 s. per week. 6 s. per week. 17 s. per week. 216 l. per year.
-	-	-	60	824	Grimsby	1 Clerk - - - - 4 Clerks - - - - (Half the wages of one Clerk is provided for in the Telegraph Estimates, Sub-Head (G.).)	100 l. per year 20 s. per week 17 s. per week	5 l. 1 s. 6 d. 1 s.	130 l. 30 s. 21 s. per week.
-	-	-	51	1,463		10 Letter Carriers, &c. - - 1 Auxiliary - - - - 4 ditto - - - - 1 ditto - - - - Extra Allowances - - - 1 Medical Officer, 8 s. 6 d. a man - 6 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 68 s. p' year.	- - - - - - -	- - - - - - -	14 s. per week. 9 s. per week. 7 s. per week. 4 s. per week. 6 l. per year. 239 l. per year.
-	-	-	58	1,736					
-	-	-	8,602	311,341					

§ Including 100 l. in lieu of Stamp Poundage.

|| Half wages of one Telegraphist, who is borne on the Telegraph Establishment, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward . . .	£.		£.		£.		£.	£.	£.	£.	£.	£.
	34,206	3,206	31,265	593	46,843	3,176	177,815	- -	8,584	-	2,053	1,873
Guernsey	140	4	44	2	140	19	744	- -	52	-	1	-
Guildford	205	19	202	2	150	14	736	- -	117	-	6	-
Gosborough	50	3	17	-	-	1	108	- -	35	-	7	-
Halesworth	60	6	42	-	-	7	251	- -	20	-	11	-
Halifax	355	28	217	9	604	32	1,774	- -	-	-	7	80
Halstead	110	13	144	-	-	8	324	- -	55	-	14	-
Harleston	70	8	42	-	-	8	374	- -	20	-	10	-
Harlow	70	7	48	-	-	7	418	- -	25	-	9	-
Harrogate	120	3	18	-	-	10	413	- -	120	-	1	105
Harrow	100	5	51	-	-	11	538	- -	30	-	18	-
Hartlepool	107	1	5	-	-	2	141	- -	75	-	-	-
Harwich	*100	5	46	-	-	5	245	- -	45	-	13	-
Hastings	360	19	218	7	†634	33	1,743	- -	-	-	5	75
Hatfield	60	1	12	-	-	4	248	- -	25	-	7	-
Havant	60	3	19	-	-	5	178	- -	25	-	11	-
Haverfordwest	188	32	284	2	126	13	908	- -	-	-	4	-
Haverhill	50	4	34	-	-	3	120	- -	13	-	10	-
Carried forward	36,517	3,456	32,708	615	48,503	3,353	187,168	- -	9,243	-	2,189	2,133

* Including 6*l.* compensation for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	8,002	311,341	Guernsey	1 Clerk - - - - -	20 s. per week, thence by	1 s.	33 s.
-	-	-	-	-		1 ditto - - - - -	20 s. per week	1 s.	35 s.
-	-	-	90	1,217		3 Letter Carriers, &c. - -	14 s. per week	1 s.	16 s.
-	-	-	-	-		1 ditto - - - - -	-	-	11 s. per week.
-	-	-	-	-		5 Auxiliaries - - - - -	-	-	9 s. per week.
-	-	-	90	1,508		1 ditto - - - - -	-	-	7 s. per week.
-	-	-	-	-		Allowance to Postmaster for delivery, &c. -	-	-	16 s. 6 d. p' week.
-	-	-	-	-		Extra allowances - - - - -	-	-	7 s. per week.
-	-	-	-	-		9 Rural Letter Carriers - -	-	-	328 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 61 l. p' year.	-	-	-
-	-	-	-	-	Guildford	1 Clerk - - - - -	80 l. per year	4 l.	100 l.
-	-	-	-	307		1 ditto - - - - -	18 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		5 Letter Carriers, &c. - -	16 s. per week	1 s.	18 s.
-	-	-	-	-		1 Letter Carrier - - - - -	-	-	10 s. per week.
-	-	-	-	-		1 ditto - - - - -	-	-	9 s. per week.
-	-	-	-	-		2 Auxiliaries - - - - -	-	-	7 s. per week.
-	-	-	-	384		Extra allowances - - - - -	-	-	11 s. per week.
-	-	-	-	-		5 Rural Letter Carriers - -	-	-	206 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 182 l. p' year.	-	-	-
-	-	-	80	3,117	Halifax	1 Clerk - - - - -	95 l. per year	5 l.	120 l.
-	-	-	-	-		2 ditto - - - - -	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		5 Sorting Clerks - - - - -	20 s. per week	1 s.	25 s.
-	-	-	-	-		£.20 a year of one Sorting Clerk's wages is provided for in the Telegraph Estimates, Sub-Head (G.)			
-	-	-	-	647		17 Letter Carriers, &c. - -	18 s. per week	1 s.	21 s.
-	-	-	-	-		1 Suburban Letter Carrier -	-	-	14 s. per week.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	12 s. per week.
-	-	-	-	-		1 ditto - - - - -	-	-	10 s. 6 d. p' wk.
-	-	-	-	-		6 ditto - - - - -	-	-	8 s. per week.
-	-	-	-	516		Extra allowances - - - - -	-	-	17 s. 9 d. p' wk.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man -	-	-	14 l. a year.
-	-	-	-	-		6 Rural Letter Carriers - -	-	-	240 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 367 l. p' year.	-	-	-
-	-	-	-	570	Harrogate	5 Letter Carriers, &c. - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Letter Carrier for 6 months -	-	-	14 s. per week.
-	-	-	-	-		1 - ditto - - - - -	-	-	12 s. per week.
-	-	-	-	-		1 - ditto - - - - -	-	-	8 s. per week.
-	-	-	-	-		1 - ditto - - - - -	-	-	7 s. per week.
-	-	-	40	817		Extra allowances - - - - -	-	-	6 s. per week.
-	-	-	-	-		Allowance to Postmaster for rural delivery -	-	-	11 s. 6 d. p' wk.
-	-	-	-	-		1 Rural Letter Carrier - -	-	-	43 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery, &c., 131 l. p' year.	-	-	-
-	-	-	-	737	Harrow	7 Letter Carriers, &c. - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		2 Auxiliaries - - - - -	-	-	7 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	8 s. per week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery, &c., 44 l. p' year.	-	-	-
-	-	-	40	368	Sudbury (Sub-Office.)	2 Letter Carriers - - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	Harwich	2 Letter Carriers, &c. - -	16 s. per week	1 s.	18 s.
-	-	-	-	-		2 Auxiliaries - - - - -	-	-	7 s. per week.
-	-	-	-	455		Extra allowances - - - - -	-	-	5 s. 6 d. p' week.
-	-	-	-	-		1 Rural Letter Carrier - -	-	-	64 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 48 l. p' year.	-	-	-
-	-	-	128	3,163	Hastings	1 Clerk - - - - -	110 l. per year	5 l.	130 l.
-	-	-	-	-		1 ditto - - - - -	80 l. per year	4 l.	100 l.
-	-	-	-	-		4 Sorting Clerks - - - - -	20 s. per week	1 s.	24 s. (thence by 1 s. 6 d. to 33 s.)
-	-	-	-	-		(The first Sorting Clerk rises to 35 s. per week.) Half the wages of the fourth Sorting Clerk is provided for in the Telegraph Estimates, Sub-Head (G.).			
-	-	-	-	352		18 Letter Carriers, &c. - -	16 s. per week	1 s.	22 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	14 s. per week.
-	-	-	-	-		8 ditto - - - - -	-	-	8 s. per week.
-	-	-	-	-		Allowances to Postmaster for Delivery, &c. -	-	-	11 s. 6 d. p' wk.
-	-	-	-	-		Extra allowances - - - - -	-	-	13 s. 3 d. p' wk.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man -	-	-	16 l. a year.
-	-	-	-	-		6 Rural Letter Carriers - -	-	-	217 l. per year.
-	-	-	50	1,560		Weekly allowances to Sub-Postmasters & others for delivery, &c., 330 l. p' year.	-	-	-
-	-	-	-	-	Haverfordwest	2 Clerks - - - - -	20 s. per week, (One rising to 33 s.) thence by	1 s.	24 s.
-	-	-	-	229		3 Letter Carriers, &c. - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		Allowances to Postmaster for delivery, &c. -	-	-	13 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	15 s. 6 d. p' wk.
-	-	-	-	-		10 Rural Letter Carriers - -	-	-	439 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 255 l. p' year.	-	-	-
-	-	-	9,120	327,581					

† Including half wages of four Telegraphists at St. Leonard's Branch Office, who are borne on the Telegraph Establishment, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 38,517	£. 3,456	£. 32,708	£. 615	£. 48,503	£. 3,358	£. 187,168	£. -	£. 9,243	£. -	£. 2,189	£. 2,133
Hawkhurst - - - -	230	61	712	1	70	34	2,218	-	*65	-	11	-
Hayle - - - - -	175	6	68	-	-	5	310	-	45	-	8	-
Hayward's Heath - - -	70	7	116	-	-	6	451	-	26	-	8	-
Helston - - - - -	90	12	143	-	-	12	392	-	30	-	13	-
Hemel Hempstead - - -	80	8	84	-	-	7	380	-	35	-	17	-
Henley-on-Thames - - -	125	8	61	-	-	12	592	-	70	-	1	-
Hereford - - - - -	271	44	372	8	519	35	2,015	-	-	-	11	50
Hertford - - - - -	120	11	88	-	-	10	478	-	95	-	8	-
Hexham - - - - -	120	19	157	-	-	11	674	-	40	-	17	-
Higham Ferrers - - - -	50	3	27	-	-	6	242	-	-	-	4	-
High Wycombe - - - -	115	5	26	-	-	9	380	-	80	-	21	-
Hickley - - - - -	100	11	91	-	-	9	429	-	40	-	13	-
Hitchin - - - - -	96	5	42	-	-	8	303	-	60	-	15	-
Hoddesdon - - - - -	75	2	22	-	-	4	191	-	25	-	8	-
Holbeach - - - - -	55	2	8	-	-	4	204	-	20	-	8	-
Holsworthy - - - - -	55	11	158	-	-	5	372	-	10	-	7	-
Holyhead - - - - -	85	11	74	-	-	9	432	-	70	-	12	-
Holywell - - - - -	130	14	136	-	-	8	374	-	50	-	11	-
Honiton - - - - -	80	14	83	-	-	8	397	-	35	-	14	-
Horncastle - - - - -	141	7	41	-	-	12	689	-	50	-	20	-
Hornsea - - - - -	50	1	12	-	-	6	222	-	5	-	4	-
Horsham - - - - -	142	17	127	-	-	16	924	-	75	-	4	-
Hounslow - - - - -	150	8	98	-	-	17	924	-	90	-	19	-
Howden - - - - -	70	8	38	-	-	7	359	-	30	-	9	-
Huddersfield - - - - -	400	41	394	11	868	32	2,854	-	-	-	7	338
Hull - - - - -	11,030	74	625	25	1,206	71	4,565	-	-	-	13	4
Hungerford - - - - -	100	10	156	-	-	11	649	-	60	-	13	-
Carried forward - - -	40,223	3,886	36,628	660	52,226	3,732	209,188	-	10,340	-	2,480	2,525

* Including 5 l. for assistance at Hurst Green Sub-Office.

† Including 6 l. compensation for loss of Private Box and Bag Rents.

‡ Including 6 l. compensation to Cuckfield Sub Office for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	9,120	327,581	Hawthurst	1 Clerk - - - - -	18 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		2 Letter Carriers, &c. - - -	-	-	11 s. per week,
-	-	-	-	-		2 - ditto - - - - -	-	-	10 s. per week
-	-	-	-	-		9 - ditto - - - - -	-	-	9 s. per week,
-	-	-	-	-		Extra allowance - - - - -	-	-	1 s. 6 d. p'week.
-	-	-	-	-		21 Rural Letter Carriers - - -	-	-	824 l. per year,
-	-	-	-	-		Weekly allowances to Sub-Postmasters, &c., for delivery, &c.,	-	-	1,070 l. p'year.
-	-	-	80	3,386	Henley-on-Thames	1 Letter Carrier - - - - -	16 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	10 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	6 s. 6 d. p'week.
-	-	-	-	-		10 Rural Letter Carriers - - -	-	-	393 l. per year.
-	-	-	-	-		Allowances to Postmaster for rural delivery - - -	-	-	22 s. 6 d. p'wk,
-	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery, &c.,	-	-	51 l. p'year.
-	-	-	-	-	Hereford	1 Clerk - - - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		3 Sorting Clerks, Upper Section - - -	26 s. per week	1 s.	33 s.
-	-	-	-	-		3 - ditto - Lower ditto - - -	18 s. per week	1 s.	25 s.
-	-	-	-	-		9 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	8 s. per week.
-	-	-	-	-		4 Auxiliaries - - - - -	-	-	7 s. per week.
-	-	-	42	891		Extra allowances - - - - -	-	-	39 s. 6 d. p'wk.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - -	-	-	14 l. per year.
-	-	-	51	3,289		21 Rural Letter Carriers - - -	-	-	842 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	521 l. p'year.
-	-	-	45	829	Hertford	3 Letter Carriers, &c. - - -	16 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	9 s. per week.
-	-	-	-	-		1 ditto - - - - -	-	-	7 s. per week.
-	-	-	45	1,053		Extra allowance - - - - -	-	-	5 s. per week.
-	-	-	-	-		5 Rural Letter Carriers - - -	-	-	198 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	85 l. p'year.
-	-	-	-	-	High Wycombe	2 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	10 s. per week.
-	-	-	-	-		1 ditto - - - - -	-	-	9 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	7 s. 6 d. p'wk.
-	-	-	-	-		5 Rural Letter Carriers - - -	-	-	194 l. p'year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	13 l. p'year.
-	-	-	-	-	Hitchin	2 Letter Carriers, &c. - - -	14 s. per week	6 d.	16 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	17 s. 6 d. a wk.
-	-	-	-	-		1 ditto - - - - -	-	-	9 s. a week.
-	-	-	-	-		Extra allowances - - - - -	-	-	3 s. a week.
-	-	-	-	-		4 Rural Letter Carriers - - -	-	-	134 l. a year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery, &c.,	-	-	8 l. p'year.
-	-	-	-	-	Hodgesdon	3 Letter Carriers, &c. - - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Rural Letter Carrier - - -	-	-	42 l. a year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	27 l. p'year.
-	-	-	-	-	Horsham	2 Letter Carriers, &c. - - -	14 s. per week	6 d.	16 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	9 s. per week.
-	-	-	-	-		1 ditto - - - - -	-	-	7 s. per week.
-	-	-	-	-		2 ditto - - - - -	-	-	6 s. 6 d. p'wk.
-	-	-	-	-		Extra allowances - - - - -	-	-	12 s. 6 d. p'wk.
-	-	-	-	-		10 Rural Letter Carriers - - -	-	-	449 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	286 l. p'year.
-	-	-	-	-	Hounslow	9 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		Extra allowances - - - - -	-	-	6 s. per week.
-	-	-	-	-		8 Rural Letter Carriers - - -	-	-	373 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery, &c.,	-	-	70 l. p'year.
-	-	-	-	-	Huddersfield	1 Clerk - - - - -	120 l. per year	5 l.	150 l.
-	-	-	-	-		2 ditto - - - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		2 Sorting Clerks, 1st Section - - -	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		5 - ditto - 2nd ditto - - -	20 s. per week	1 s.	25 s.
-	-	-	-	-		1 Inspector of Letter Carriers - - -	28 s. per week	1 s. 6 d.	35 s.
-	-	-	55	1,307		28 Letter Carriers, &c. - - -	18 s. per week	1 s.	21 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	8 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	31 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - -	-	-	16 l. per year.
-	-	-	-	-		2 Rural Letter Carriers - - -	-	-	117 l. per year.
-	-	-	-	-		Allowance to Postmaster for rural delivery - - -	-	-	16 s. per week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	1,058 l. p'year.
-	-	-	-	-	Hall	1 Clerk - - - - -	180 l. per year	10 l.	230 l.
-	-	-	-	-		2 Clerks - - - - -	120 l. per year	5 l.	150 l.
-	-	-	-	-		4 ditto - - - - -	90 l. per year	4 l.	120 l.
-	-	-	-	-		6 Sorting Clerks, 1st Section - - -	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		11 - ditto - 2nd ditto - - -	20 s. per week	1 s. 6 d.	26 s.
-	-	-	203	8,306		1 Inspector of Letter Carriers - - -	80 l. per year	4 l.	120 l.
-	-	-	-	-		37 Letter Carriers, &c. - - -	18 s. per week	1 s.	23 s. (Rising
-	-	-	-	-		Allowance to Postmaster for 2 Boy Sorters - - -	-	-	after ten years' service to 25 s.)
-	-	-	-	-		15 Auxiliaries - - - - -	-	-	24 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	10 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - -	-	-	88 s. 6 d. p'wk.
-	-	-	-	-		18 Rural Letter Carriers - - -	-	-	35 l. per year.
-	-	-	-	-		Allowances to Postmaster for rural delivery - - -	-	-	740 l. p'year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c.,	-	-	709 l. p'yr.
-	-	-	9,790	363,409					

‡ Including 21 l. compensation for loss of Private Box and Bag Rents.

‡ Including 180 l. compensation for loss of Stamp Poundage.

† Including 4 s. 3 d. a week of wages of a Telegraphist at Wellington-street Branch Office, who is borne on the Telegraph Establishment, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	40,223	3,885	36,628	660	52,226	3,732	209,188	- -	10,349	-	2,480	2,525
Huntingdon - - - -	125	16	142	1	55	11	630	- -	50	-	3	-
Hurstpierpoint - - -	60	17	192	-	-	10	606	- -	40	-	11	-
Hythe, Kent - " - -	85	7	57	-	-	6	274	- -	40	-	16	-
Ilford - - - - -	60	2	12	-	-	7	368	- -	25	-	7	-
Ilfracombe - - - - -	110	3	18	-	-	6	230	- -	86	-	1	-
Ilkley - - - - -	90	-	-	-	-	6	179	- -	40	-	19	-
Ilminster - - - - -	90	11	158	-	-	7	401	- -	35	-	13	-
Ingatstone - - - - -	70	4	18	-	-	4	202	- -	15	-	5	-
Ipswich - - - - -	413	40	380	12	997	43	2,196	- -	-	-	9	60
Jaleworth - - - - -	70	2	20	-	-	9	468	- -	30	-	7	-
Ivybridge - - - - -	80	8	83	-	-	6	466	- -	40	-	9	-
Jarrow - - - - -	110	-	-	-	-	5	172	- -	55	-	2	-
Jersey - - - - -	*400	9	59	4	326	26	976	- -	52	-	3	-
Keighley - - - - -	120	6	40	-	-	10	446	- -	65	-	2	-
Kelvedon - - - - -	90	7	90	-	-	7	319	- -	30	-	6	-
Kendal - - - - -	185	13	157	3	126	19	957	- -	42	-	1	-
Kenilworth - - - - -	60	-	-	-	-	6	263	- -	25	-	10	-
Keswick - - - - -	63	7	26	-	-	7	339	- -	40	-	17	-
Kettering - - - - -	100	7	55	-	-	10	460	- -	35	-	21	-
Kidderminster - - -	161	7	65	2	140	14	527	- -	40	-	2	-
Kidwelly - - - - -	35	5	29	-	-	5	228	- -	15	-	3	-
Kingbridge - - - - -	100	14	131	-	-	7	463	- -	45	-	16	-
Kingston-on-Thames -	285	16	234	6	393	37	1,994	- -	-	-	6	-
Kington - - - - -	60	6	44	-	-	6	274	- -	20	-	11	-
Knaresborough - - -	70	2	10	-	-	5	228	- -	35	-	14	-
Knutsford - - - - -	80	7	37	-	-	5	344	- -	35	-	13	-
Carried forward - - -	43,415	4,101	38,685	688	54,263	4,016	223,208	- -	11,284	-	2,707	2,585

* To present Postmaster only.

Note.—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	9,790	363,409	Huntingdon	1 Clerk - - - -	20 s. per week	1 s.	30 s.
-	-	-	-	-		1 Letter Carrier - - - -	-	-	15 s. per week.
-	-	-	-	-		1 ditto - - - -	-	-	10 s. per week.
-	-	-	-	-		Extra allowances - - - -	-	-	19s. 6d. p' week.
-	-	-	-	-		9 Rural Letter Carriers - - - -	-	-	372 l. per year.
-	-	-	38	1,083	Ilford	Weekly allowances to Sub-Postmasters & others for delivery, &c., 133 l. p'yr.	-	-	-
-	-	-	-	-		6 Letter Carriers, &c. - - - -	16 s. per week	1 s.	20 s. per week.
-	-	-	-	-		1 Auxiliary - - - -	-	-	7 s. per week.
-	-	-	-	-		Allowance to Postmaster for delivery, &c. - - - -	-	-	16 s. per week.
-	-	-	-	-		Extra allowance - - - -	-	-	6 d. per week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery, &c., 5 l. p' year.	-	-	-
-	-	-	-	-		1 Clerk - - - -	120 l. per year	5 l.	160 l.
-	-	-	-	-		2 ditto - - - -	90 l. per year	4 l.	120 l.
-	-	-	-	-		3 Sorting Clerks, 1st Section - - - -	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		5 - ditto - 2nd ditto - - - -	18 s. per week	1 s. 6 d.	25 s.
-	-	-	-	-		1 Stamper - - - -	-	-	16 s. per week.
-	-	-	-	-		16 Letter Carriers, &c. - - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		10 Auxiliaries - - - -	-	-	9 s. per week.
-	-	-	-	-		Allowance to Postmaster for delivery, &c. - - - -	-	-	10 s. per week.
-	-	-	35	480		Extra allowances - - - -	-	-	6 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - - -	-	-	14 l. per year.
-	-	-	-	-		16 Rural Letter Carriers - - - -	-	-	722 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 394 l. p'yr.	-	-	-
-	-	-	-	-		6 Letter Carriers, &c. - - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		Present Head Letter Carrier is in receipt of 32 s. per week.	-	-	-
-	-	-	-	-		3 Auxiliaries - - - -	-	-	14 s. a week.
-	-	-	-	-		Extra allowances - - - -	-	-	1 s. a week.
-	-	-	-	-		1 Clerk - - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		3 Clerks - - - -	20 s. per week thence by	1 s. 1 s. 6 d.	25 s. 33 s.
-	-	-	-	-		5 Letter Carriers, &c. - - - -	14 s. per week	1 s.	16 s.
-	-	-	-	-		1 Stamper - - - -	-	-	18 s. per week.
-	-	-	-	-		4 Auxiliaries - - - -	-	-	12 s. per week.
-	-	-	-	-		4 ditto - - - -	-	-	9 s. per week.
-	-	-	-	-		Extra allowances - - - -	-	-	3 s. per week.
-	-	-	-	-		12 Rural Letter Carriers - - - -	-	-	430 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 65 l. p' year.	-	-	-
-	-	-	20	359	Keighley	2 Letter Carriers, &c. - - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		2 Auxiliaries - - - -	-	-	12 s. per week.
-	-	-	-	-		3 ditto - - - -	-	-	8 s. per week.
-	-	-	100	1,916		3 Rural Letter Carriers - - - -	-	-	114 l. per year.
-	-	-	-	-		Allowance to Postmaster for rural delivery - - - -	-	-	22 s. per week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 53 l. p'year.	-	-	-
-	-	-	-	-		2 Clerks - - - -	20 s. per week, thence by	1 s. 1 s. 6 d.	25 s. 33 s.
-	-	-	-	-		1 Sorting Clerk - - - -	18 s. a week	1 s.	24 s.
-	-	-	-	-		5 s. 6 d. a week is provided for in the Telegraph Estimates, Sub-Head (G.).	-	-	-
-	-	-	-	-		4 Letter Carriers, &c. - - - -	18 s. per week	1 s.	20 s.
-	-	-	-	-		2 Auxiliaries - - - -	-	-	9 s. per week.
-	-	-	-	-		1 ditto - - - -	-	-	7s. 6d. p' week.
-	-	-	-	-		Extra allowances - - - -	-	-	5 s. per week.
-	-	-	-	-		12 Rural Letter Carriers - - - -	-	-	475 l. per year.
-	-	-	-	-		Allowance to Postmaster for rural delivery - - - -	-	-	16 s. per week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 164 l. p' year.	-	-	-
-	-	-	-	-		2 Letter Carriers, &c. - - - -	14 s. per week	6 d.	18 s.
-	-	-	-	-		Allowance to Postmaster for delivery, &c. - - - -	-	-	13 s. 6d. p'wk.
-	-	-	-	-		4 Rural Letter Carriers - - - -	-	-	140 l. per year.
-	-	-	-	-		2 Clerks - - - -	20 s. per week	1 s.	30 s.
-	-	-	29	964	Kidderminster	4 Letter Carriers, &c. - - - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		4 Auxiliaries - - - -	-	-	8 s. per week.
-	-	-	-	-		Allowance to Postmaster for delivery, &c. - - - -	-	-	6 s. per week.
-	-	-	-	-		Extra allowances - - - -	-	-	4 s. per week.
-	-	-	-	-		6 Rural Letter Carriers - - - -	-	-	215 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 34 l. p' yr.	-	-	-
-	-	-	-	-		1 Clerk - - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		4 Clerks - - - -	18 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		(An allowance for assistance will be substituted for the wages of one Clerk on a vacancy.)	-	-	-
-	-	-	-	-		20 Letter Carriers, &c. - - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		(Two of these men are in receipt of 25 s. per week.)	-	-	-
-	-	-	-	-		2 Auxiliaries - - - -	-	-	12 s. per week.
-	-	-	-	-		1 ditto - - - -	-	-	7 s. per week.
-	-	-	-	-		Allowance to Postmaster for delivery, &c. - - - -	-	-	26 s. per week.
-	-	-	-	-		Extra allowances - - - -	-	-	17s. 6d. p' week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - - -	-	-	20 l. per year.
-	-	-	-	-		10 Rural Letter Carriers - - - -	-	-	378 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 179 l. p' yea.	-	-	-
-	-	-	-	-		3 Letter Carriers - - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 ditto - - - -	16 s. per week	1 s.	20 s.
-	-	-	10,307	386,454	(Sub Offices): East Moulsey - Hampton Court	-	-	-	-

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 43,416	4,101	£. 38,685	688	£. 54,263	4,016	£. 223,208	£. -	£. 11,284	£. -	£. 2,707	£. 2,585
Lancaster - - - -	*250	19	197	3	250	17	999	-	-	-	5	-
Launceston - - - -	†98	11	109	-	-	9	511	-	35	-	13	-
Leamington - - - -	343	16	153	8	520	21	976	-	-	-	3	-
Leatherhead - - - -	60	6	39	-	-	4	255	-	25	-	12	-
Ledbury - - - -	80	11	91	-	-	11	543	-	40	-	13	-
Leeds - - - -	†607	93	1,026	51	‡4,165	137	8,480	-	16	-	22	119
Leicester - - - -	†330	64	497	26	2,351	59	3,525	-	-	-	15	5
Leighton Buzzard - - -	100	7	56	-	-	9	371	-	35	-	16	-
Leominster - - - -	106	18	224	-	-	18	818	-	50	-	24	-
Lewes - - - -	168	24	201	2	121	8	819	-	37	-	6	-
Carried forward - - -	45,579	4,370	41,278	778	61,570	4,309	240,485	-	11,522	-	2,836	2,709

* Including 50*l.* compensation for loss of Stamp Poundage.† Including 18*l.* compensation for Private Box and Bag Rents.‡ Including 167*l.* compensation for loss of Stamp Poundage.*Note.*—For Allowances to Postmasters and others for Telegraph duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	10,397	386,454	Lancaster	1 Clerk - - - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		2 Ditto - - - - -	20 s. per week	1 s.	25 s.
-	-	-	76	1,777		(One rising to 35 s.)	thence by	1 s. 6 d.	33 s.
-	-	-	-	-		Quarter wages of 1 Clerk is provided for in the Telegraph Estimates, Sub-Head (G.).			
-	-	-	-	-		2 Sorters - - - - -	18 s. per week	1 s.	24 s.
-	-	-	-	-		5 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Porter and Messenger - - -	-	-	18 s. per week.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	14 s. per week.
-	-	-	-	-		1 Ditto - - - - -	-	-	12 s. per week.
-	-	-	-	-		Extra allowance - - - - -	-	-	2 s. per week.
-	-	-	-	-		7 Rural Letter Carriers - - -	-	-	293 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 222 l. p' yr.			
-	-	-	-	-	Leamington	1 Clerk - - - - -	110 l. per year	5 l.	140 l.
-	-	-	-	-		2 ditto - - - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		3 Sorting Clerks - - - - -	20 s. per week	1 s.	25 s.
-	-	-	-	-		(thence by	1 s. 6 d.	33 s.	
-	-	-	-	-		1 Sorting Clerk, at 20 s. a week, for months of December, January, February, and March annually.			
-	-	-	-	-		12 Letter Carriers, &c. - - -	16 s. per week	6 d.	20 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	11 s. per week.
-	-	-	-	-		4 Auxiliaries - - - - -	-	-	8 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	15 s. 9½ d. p'wk.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - -	-	-	39 l. per year.
-	-	-	-	-		4 Rural Letter Carriers - - -	-	-	164 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 70 l. p' yr.			
-	-	-	-	-	Leatherhead	2 Letter Carriers, &c. - - -	14 s. per week	1 s.	16 s.
-	-	-	-	-		(One of these is provided for out of an allowance to the Postmaster of 16 s. per week.)			
-	-	-	-	-		1 Auxiliary - - - - -	-	-	9 s. per week.
-	-	-	-	-		Extra allowance - - - - -	-	-	1 s. per week.
-	-	-	-	-		2 Rural Letter Carriers - - -	-	-	107 l. per year.
-	-	-	-	-	391	1 Chief Clerk - - - - -	220 l. per year	10 l.	300 l.
-	-	-	-	-		4 First Class Clerks - - -	140 l. per year	7 l. 10 s.	180 l.
-	-	-	-	-		4 Second ditto - - - - -	100 l. per year	5 l.	130 l.
-	-	-	-	-		12 Sorting Clerks, 1st Section - - -	28 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		20 ditto, 2nd Section - - -	20 s. per week	1 s.	27 s.
-	-	-	-	-		3 Boy Clerks - - - - -	12 s. per week	1 s.	14 s.
-	-	-	-	-		1 Ditto - - - - -	-	-	12 s. per week.
-	-	-	-	-	767	Returned Letter Office:—1 Sorting Clerk - - -	28 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		1 Female Returner - - -	22 s. per week	1 s.	27 s.
-	-	-	-	-		2 - ditto - - - - -	12 s. per week	1 s.	21 s.
-	-	-	-	-		1 - ditto - - - - -	-	-	10 s. per week.
-	-	-	-	-		1 Female Clerk (Hyde Park Corner Branch Office). - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		4 s. provided for in the Telegraph Estimates, Sub-Head (G.).			
-	-	-	-	-		1 Inspector of Letter Carriers - - -	110 l. per year	5 l.	140 l.
-	-	-	-	-		1 Assistant ditto - - - - -	25 s. per week	1 s.	30 s.
-	-	-	-	-		59 Letter Carriers, &c. - - -	18 s. per week	1 s.	23 s.; after 10 yrs. service, 25 s.
-	-	-	-	-		10 Auxiliary Sorters - - - - -	-	-	10 s. 6 d. p'wk.
-	-	-	-	-		34 Auxiliaries - - - - -	-	-	12 s. per week.
-	-	-	-	-		15 Ditto - - - - -	-	-	8 s. per week.
-	-	-	-	-		1 Assistant Mail Porter - - -	-	-	10 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	116 s. 6 d. p'wk.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - -	-	-	45 l. per year.
-	-	-	-	-		16 Rural Letter Carriers - - -	-	-	642 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 2,124 l. p' yr.			
-	-	-	-	-	Leicester	1 First Class Clerk - - - - -	160 l. per year	8 l.	200 l.
-	-	-	-	-		6 Second ditto - - - - -	100 l. per year	5 l.	140 l.
-	-	-	-	-		8 Sorting ditto, 1st Section - - -	27 s. 6 d. p'wk.	1 s. 6 d.	35 s.
-	-	-	-	-		10 ditto, 2nd Section - - -	20 s. per week	1 s. 6 d.	26 s.
-	-	-	-	-		23 Letter Carriers, &c. - - -	18 s. per week	1 s.	23 s.
-	-	-	-	-		(After 10 years' good service to 25 s.)			
-	-	-	-	-		21 Auxiliaries - - - - -	-	-	9 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	63 s. 6 d. p'wk.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man - - -	-	-	31 l. per year.
-	-	-	-	-		15 Rural Letter Carriers - - -	-	-	687 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 813 l. per year.			
-	-	-	-	-	Leighton Buzzard	2 Letter Carriers - - - - -	14 s. per week	6 d.	18 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	7 s. per week.
-	-	-	-	-		1 ditto - - - - -	-	-	6 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	1 s. per week.
-	-	-	-	-		Allowance to Postmaster for Rural Delivery, 11 s. per week.			
-	-	-	-	-		5 Rural Letter Carriers - - -	-	-	182 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 30 l. per year.			
-	-	-	-	-	Lewes	2 Clerks - - - - -	18 s. per week	1 s. 6 d.	30 s.
-	-	-	-	-		(One to rise to 35 s.)			
-	-	-	-	-		3 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s. per week.
-	-	-	-	-		Allowance to Postmaster for delivery, &c. - - -	-	-	22 s. per week.
-	-	-	-	-		Extra allowances - - - - -	-	-	19 s. 6 d. p'wk.
-	-	-	-	-		5 Rural Letter Carriers - - -	-	-	259 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 297 l. p' year.			
-	-	-	11,216	417,495					

§ Including wages of one Telegraphist at Chapel-town-road Branch Office, and one quarter of the wages of one Telegraphist at Market-street Branch Office, who are borne on the Telegraph Establishment, Sub-Head (G.).

¶ Including allowance for Office Expenses at Ripley of 4 l. per annum.

† The Postmaster is also in the receipt of 230 l. per annum as late clerk in the Post Office; the amount is provided for in Sub-Head (I.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 45,579	4,370	£. 41,278	778	£. 61,570	4,309	£. 240,485	£. -	£. 11,522	£. -	£. 2,836	£. 2,709
Lichfield - - - -	145	6	35	2	109	11	598	-	-	-	1	-
Lincoln - - - - -	285	45	333	9	695	29	1,990	-	-	-	8	-
Linkeard - - - - -	113	14	147	-	-	7	418	-	55	-	3	-
Littlehampton - - -	50	3	14	-	-	3	148	-	15	-	9	-
Liverpool - - - - -	800	69	832	150	16,599	362	22,330	-	-	-	6	245
Llandyssil - - - - -	50	15	149	-	-	8	431	-	30	-	6	-
Carried forward - -	47,022	4,622	42,788	939	78,973	29	266,390	-	11,622	-	2,869	2,954

* Allowance for Office Expenses to Sub-Postmasters of Aigburth.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing]
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	£.	Towns.
					Force.
					Minimum.
					Annual Increment.
					Maximum.
					Lichfield - -
					2 Clerks - - - -
					3 Letter Carriers - - -
					1 Auxiliary - - - -
					Extra allowances - - -
					Allowances to Postmaster for Rural Delivery, 17 s. per week.
					7 Rural Letter Carriers - - - -
					Weekly allowances to Sub-Postmasters & others for delivery, &c., 82 l. p' year
					Lincoln - - -
					1 Clerk - - - -
					2 Clerks - - - -
					5 Sorting Clerks - - -
					11 Letter Carriers, &c. - - -
					2 Auxiliaries - - - -
					Extra allowances - - -
					1 Medical Officer, at 8 s. 6 d. per man - - -
					16 Rural Letter Carriers - - - -
					Weekly allowances to Sub-Postmasters & others for delivery, &c., 322 l. p' year.
					Liverpool - - -
					1 Controller - - - -
					With 50 l. a year additional for Telegraph duty, provided for in Telegraph Estimates under Sub-Head (G.).
					2 Sub-Controllers - - - -
					With 40 l. a year each additional for Telegraph duty, provided for in Telegraph Estimates under Sub-Head (G.).
					1 Cashier - - - -
					3 Superintendents - - -
					10 Clerks, 1st Class - - -
					Two of these Clerks remain on old scale, and
					Four remain on old scale - - -
					20 Clerks, 2nd Class - - -
					Four of these remain on old scale, and
					Four ditto remain on old scale - - -
					23 Sorting Clerks, 1st Section - - -
					Twelve of these remain on old scale.
					23 ditto, 2nd Section - - -
					Two of these Clerks remain on old scale.
					23 ditto, 3rd Section - - -
					Six of these officers to remain on old scale.
					12 Sorting Clerks, 4th Section - - -
					3 District Female Clerks in charge.
					One of these Clerks remains on old scale.
					Allowance to five Clerks of 5 l. per annum each, for losses in attending to private boxes.
					2 Counterwomen - - - -
					One-third of the wages of these Clerks is provided for in the Telegraph Estimates, Sub-Head (G.).
					6 - ditto - - - -
					One-third of the wages of 5 of these Clerks is provided for in the Telegraph Estimates, Sub-Head (G.).
					One of these Counterwomen to remain on old scale.
					9 Counterwomen - - - -
					One-third of the wages of 5 of these Clerks is provided for in the Telegraph Estimates, Sub-Head (G.).
					2 Inspectors, 1st Class - - -
					7 ditto 2nd Class - - -
					Two of these Inspectors remain on old scale.
					3 Overseers - - - -
					215 Letter Carriers, &c. - - -
					Temporary extra allowance to 202 Letter Carriers and Stampers, &c., 2 s. a week each, estimated at 1,050 l. per year.
					Extra allowance to Stampers, Porters, &c., 45 at 3 s. a week each.
					Ditto - - - -
					16 Suburban Letter Carriers - - -
					54 Assistant ditto - - - -
					8 Auxiliaries - - - -
					4 ditto - - - -
					6 Auxiliary Sorters at 10 s. a week, or 6 d. an hour.
					Allowances to 7 Sorting Letter Carriers - - -
					10 Boy Sorters - - - -
					17 Auxiliaries - - - -
					1 ditto - - - -
					4 ditto - - - -
					1 ditto - - - -
					1 Charwoman - - - -
					3 ditto - - - -
					1 Office Cleaner - - - -
					Extra Allowances - - - -
					3 Medical Officers, 8 s. 6 d. per annum for each member of the force under their care.
					(Sub Offices):
					5 Rural Letter Carriers - - - -
					Weekly Allowances to Sub-Postmasters and others for delivery, 520 l. per year.
					Gatesacre - - -
					1 Letter Carrier - - - -
					Huyton - - - -
					2 - ditto - - - -
					Ranelagh Place
					1 Female Clerk in charge - - -
					1 ditto - - - -
					2 - ditto - - - -
					Two-fifths of the wages of these four female clerks are provided for in the Telegraph Estimates, Sub-Head (G.).
					Woolton - - -
					2 Letter Carriers - - - -

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 47,022	£. 4,522	£. 42,788	£. 939	£. 78,973	£. 4,729	£. 266,390	£. -	£. 11,622	£. -	£. 2,869	£. 2,954
Llanelly - - - - -	176	14	131	-	*46	10	718	-	120	-	2	10
Llangollen - - - - -	69	6	27	-	-	7	335	-	25	-	12	-
Long Stratton - - - - -	50	8	47	-	-	3	258	-	10	-	5	-
Lostwithiel - - - - -	50	1	5	-	-	3	148	-	15	-	6	-
Loughborough - - - - -	175	16	111	-	-	17	906	-	80	-	8	-
Louth - - - - -	140	15	82	-	-	11	690	-	70	-	4	-
Lowestoft - - - - -	160	10	79	-	-	13	722	-	170	-	2	-
Ludlow - - - - -	110	7	43	-	-	11	439	-	65	-	26	-
Luton - - - - -	135	4	34	1	51	9	416	-	50	-	1	-
Lutterworth - - - - -	80	13	93	-	-	7	282	-	40	-	13	-
Lydney - - - - -	60	9	68	-	-	4	186	-	30	-	8	-
Lyme - - - - -	60	1	6	-	-	4	134	-	20	-	8	-
Lymington - - - - -	180	10	100	-	-	11	691	-	100	-	2	-
Lynn - - - - -	222	42	453	3	218	17	1,059	-	-	-	8	-
Macclesfield - - - - -	197	4	45	3	155	15	698	-	-	-	1	-
Maidenhead - - - - -	130	9	101	1	78	17	817	-	90	-	3	-
Maidstone - - - - -	338	32	350	5	345	26	1,502	-	70	-	8	-
Maldon - - - - -	125	15	161	-	-	6	389	-	55	-	2	-
Malmesbury - - - - -	55	5	39	-	-	5	194	-	20	-	10	-
Malton - - - - -	107	2	16	-	-	5	285	-	40	-	21	-
Malvern - - - - -	185	10	101	2	141	14	733	-	45	-	1	-
Carried forward - - -	£. 49,767	£. 4,755	£. 44,880	£. 954	£. 80,007	£. 4,944	£. 277,992	£. -	£. 12,737	£. -	£. 3,020	£. 2,964

* This amount is a portion of the cost of the Telegraphists at Llanelly B. O., who are borne on the Telegraph Establishment, Sub-Head (G.).

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	11,359	463,977	Llanelli -	3 Letter Carriers, &c. -	16 s. per week	1 s.	18 s.
-	-	-	-	-		1 - ditto -	-	-	18 s. per week.
-	-	-	-	-		Extra allowances -	-	-	28 s. per week.
-	-	-	-	-		6 Rural Letter Carriers -	-	-	352 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 210 l. p' year.			
-	-	-	60	1,203	Loughborough -	3 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		3 Auxiliaries -	-	-	9 s. per week.
-	-	-	-	-		Extra allowances -	-	-	6 s. 6 d. p' wk.
-	-	-	-	-		11 Rural Letter Carriers -	-	-	550 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 116 l. p' year.			
-	-	-	-	459	Louth -	3 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		Extra allowances -	-	-	13 s. per week.
-	-	-	-	-		8 Rural Letter Carriers -	-	-	382 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 119 l. p' year.			
-	-	-	-	370	Lowestoft -	6 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		3 Auxiliaries -	-	-	9 s. per week.
-	-	-	-	-		Extra allowances -	-	-	33 s. per week.
-	-	-	-	-		4 Rural Letter Carriers -	-	-	255 l. per year.
-	-	-	-	-		Allowances to Postmaster for rural delivery -			
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 14 l. per year.			
-	-	-	65	1,345	Luton -	1 Clerk -	18 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		5 Letter Carriers, &c. -	14 s. per week	6 d.	18 s.
-	-	-	-	-		1 Auxiliary -	-	-	7 s. per week.
-	-	-	-	-		Extra allowances -	-	-	5 s. per week.
-	-	-	75	1,061		3 Rural Letter Carriers -	-	-	118 l. per year.
-	-	-	-	-		Allowances to Postmaster for rural delivery -			
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 119 l. p' year.			
-	-	-	60	1,193	Lynn -	3 Clerks -	18 s. per week	1 s. 6 d.	30 s.
-	-	-	-	-		(Present Senior rises to 33 s. per week.)			
-	-	-	-	-		8 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary -	-	-	7 s. per week.
-	-	-	-	-		1 ditto -	-	-	6 s. per week.
-	-	-	-	-		Extra allowances -	-	-	4 s. 6 d. p' week.
-	-	-	-	-		Allowance for meeting trains (five months in the year) -			
-	-	-	-	-		7 Rural Letter Carriers -	-	-	352 l. per year.
-	-	-	50	737		Weekly allowances to Sub-Postmasters & others for delivery, &c., 260 l. p' year.			
-	-	-	-	-	Macclesfield -	1 Clerk -	26 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		1 ditto -	18 s. per week	1 s. 6 d.	25 s.
-	-	-	-	-		1 Boy Clerk -	-	-	10 s. 6 d. p' wk.
-	-	-	-	-		Half wages of this boy is provided for in the Telegraph Estimates,			
-	-	-	-	-		Sub-Head (G.).			
-	-	-	-	-		6 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		2 Auxiliaries -	-	-	8 s. per week.
-	-	-	-	-		Extra allowances -	-	-	4 s. 9 d. p' w-
-	-	-	-	-		7 Rural Letter Carriers -	-	-	290 l. per year.
-	-	-	-	-		Allowance to Postmaster for rural delivery -			
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 60 l. p' year.			
-	-	-	48	1,071	Maidenhead -	1 Clerk -	20 s. per week	1 s.	20 s.
-	-	-	-	-		6 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	54	2,014		1 Auxiliary -	-	-	12 s. per week.
-	-	-	-	-		1 ditto -	-	-	7 s. per week.
-	-	-	-	-		Extra allowances -	-	-	1 s. 6 d. p' week.
-	-	-	65	1,161		9 Rural Letter Carriers -	-	-	364 l. per year.
-	-	-	-	-		Allowance to Postmaster for rural delivery -			
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 95 l. per year.			
-	-	-	-	-	Maidstone -	1 Clerk -	110 l. per year	5 l.	130 l.
-	-	-	45	1,264		1 ditto -	80 l. per year	3 l.	100 l.
-	-	-	-	-		15 l. a year, cost of Clerks, is provided for in the Telegraph Estimates,			
-	-	-	-	-		Sub-Head (G.).			
-	-	-	120	2,733		2 Sorting Clerks -	20 s. per week	1 s.	24 s.; thence by
-	-	-	-	-		1 s. 6 d. to 33 s.			
-	-	-	-	-		10 Sorters and Letter Carriers -	16 s. per week	1 s.	20 s.
-	-	-	-	-		2 Station Messengers -	-	-	16 s. per week.
-	-	-	20	752		1 Auxiliary -	-	-	10 s. per week.
-	-	-	-	-		1 ditto -	-	-	8 s. per week.
-	-	-	-	-		2 ditto -	-	-	7 s. per week.
-	-	-	-	-		2 ditto -	-	-	6 s. per week.
-	-	-	-	-		Extra allowances -	-	-	8 s. per week.
-	-	-	-	318		1 Medical Officer, 8 s. 6 d. per man -	-	-	8 l. per year.
-	-	-	-	-		9 Rural Letter Carriers -	-	-	315 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 480 l. p' year.			
-	-	-	-	469	Malvern -	2 Clerks -	20 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		4 Letter Carriers, &c. -	16 s. per week	6 d.	20 s.
-	-	-	-	-		1 ditto -	-	-	15 s. 6 d. p' wk.
-	-	-	110	1,316		1 Auxiliary -	-	-	13 s. per week.
-	-	-	-	-		Extra allowances -	-	-	21 s. per week.
-	-	-	-	-		8 Rural Letter Carriers -	-	-	319 l. per year.
-	-	-	-	-		Allowance to Postmaster for rural delivery -			
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 68 l. p' year.			
-	-	-	12,181	483,498					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued.*

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	12,131	463,498	Manchester	1 Chief Clerk - - -	400 l. per year	20 l.	500 l.
-	-	-	-	-		1 Superintendent - - -	300 l. per year	15 l.	350 l.
-	-	-	-	-		1 Principal Clerk - - -	250 l. per year	10 l.	280 l.
-	-	-	-	-		1 Accountant - - -	180 l. per year	10 l.	240 l.
-	-	-	-	-		4 Assist. Supdnts, 1st Class - - -	100 l. per year	7 l. 10 s.	170 l.
-	-	-	-	-		8 Ditto - ditto, 2nd - - -	37 s. per week	2 s.	44 s.
-	-	-	-	-		25 Clerks - - -	29 s. per week	2 s.	36 s.
-	-	-	-	-		22 Sorting Clerks, 1st Class - - -	23 s. per week	1 s. 6 d.	28 s.
-	-	-	-	-		30 Ditto - ditto, 2nd - - -	18 s. per week	1 s.	22 s.
-	-	-	-	-		37 Ditto - ditto, 3rd - - -	22 s. per week	1 s. 6 d.	27 s.
-	-	-	-	50,388	Returned Letter Office:	31 Ditto - ditto, 4th - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		1 Clerk - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		5 ditto - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		Allowance for Boy Clerk - - -	-	-	14 s. per week.
-	-	-	-	-		1 Girl Clerk - - -	-	-	10 s. per week.
-	-	-	-	-		4 Female Clerks - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		Three-fourths of the salary of these Clerks is provided for in the Telegraph Estimates, Sub-Head (G.).			
-	-	-	-	-		2 Clerks - - -	16 s. per week	1 s.	21 s.
-	-	-	-	-		2 ditto - - -	12 s. per week	6 d.	15 s.
-	-	-	-	-		One-third of the salary of these four Clerks is provided for in the Telegraph Estimates, Sub-Head (G.).			
-	-	-	-	-	1 Clerk at Salford - - -	-	-	7 s. per week.	
-	-	-	-	-	One-third of this amount is provided for in the Telegraph Estimates, Sub-Head (G.).				
-	-	-	-	-	Allowance to 7 Clerks for losses in attending to private boxes, 35 l. per year.				
-	-	-	-	-	1 Inspector of Letter Carriers - - -	160 l. per year	10 l.	250 l.	
-	-	-	-	-	4 Sub-Inspectors - - -	120 l. per year	5 l.	150 l.	
-	-	-	-	-	248 Letter Carriers, &c. - - -	18 s. per week	1 s.	24 s.	
-	-	-	-	-	And after 10 years' service to 26 s.				
-	-	-	-	-	42 Assistant Letter Carriers - - -	16 s. per week	1 s.	18 s.	
-	-	-	-	-	5 Boys - - -	-	-	14 s. per week.	
-	-	-	-	378	10 ditto - - -	-	-	10 s. per week.	
-	-	-	-	-	Extra allowance to 13 City Sorters, Letter Carriers, &c.				
-	-	-	-	-	Ditto - - - 2 Overseers of ditto - - -	-	-	7 s. p' wk. each.	
-	-	-	-	-	Ditto - - - 10 Assistant Charge-takers, &c. - - -	-	-	8 s. p' wk. each.	
-	-	-	-	-	Extra allowance to 48 Charge-takers, Stampers, &c. - - -				
-	-	-	-	-	Temporary extra allowance of 2 s. a week each to 232 Letter Carriers, Stampers, &c., estimated at 1,201 l. per year.				
-	-	-	-	-	Extra allowances of 2 s. a week each to 7 District Charge-takers, and to 35 Central Letter Carriers, "A." section men.				
-	-	-	-	-	Extra allowances to Charge-takers for men under their control, 1 s. a week for each of first 5 Letter Carriers, and 6 d. a week for each additional man up to 20.				
-	-	-	-	-	One Allowance for Cleaning Offices - - -	-	-	12 s. per week.	
-	-	-	-	-	Three ditto - - ditto - ditto - - -	-	-	10 s. p' week each.	
-	-	-	-	-	One ditto - - ditto Returned Letter Office - - -	-	-	3 s. 6 d. p' wk.	
-	-	-	-	-	One ditto - - ditto Hanging Ditch B. O. - - -	-	-	3 s. per week.	
-	-	-	-	-	One ditto - - ditto Mosley-street - - -	-	-	5 s. per week.	
-	-	-	-	-	Three-fourths of this allowance is provided for in the Telegraph Estimates, Sub-Head (G.).				
-	-	-	-	-	Allowance for cleaning office, Salford B. O. - - -	-	-	5 s. per week.	
-	-	-	-	-	One-third of this allowance is provided for in the Telegraph Estimates, Sub-Head (G.).				
-	-	-	-	-	4 Medical Officers, 8 s. 6 d. for each man, estimated at - - -	-	-	192 l. per year.	
-	-	-	-	-	14 Rural Letter Carriers - - -	-	-	614 l. per year.	
-	-	-	-	-	Ditto - ditto Sunday Substitutes - - -	-	-	25 l. per year.	
-	-	-	-	-	Weekly allowances to Sub-Postmasters & others for delivery, &c., 2,703 l. p' year.				
-	-	-	-	-	(Sub Offices :)	2 Letter Carriers - - -	-	-	-
-	-	-	-	-		2 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		2 - ditto - - -	-	-	-
-	-	-	-	-		4 - ditto - - -	18 s. per week	1 s.	21 s.
-	-	-	-	-		2 - ditto - - -	-	-	-
-	-	-	-	-		2 - ditto - - -	-	-	-
-	-	-	-	-		3 - ditto - - -	-	-	-
-	-	-	-	-		2 - ditto - - -	-	-	-
-	-	-	-	-		2 - ditto - - -	-	-	-
-	-	-	-	-		2 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		3 - ditto - - -	-	-	-
-	-	-	-	-		2 - ditto - - -	-	-	-
-	-	-	-	-		3 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		4 - ditto - - -	-	-	-
-	-	-	-	-		3 - ditto - - -	-	-	-
-	-	-	-	-		4 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 - ditto - - -	-	-	-
-	-	-	-	-		4 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		3 - ditto - - -	-	-	-
-	-	-	-	-		2 - ditto - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-	2 - ditto - - -	-	-	-	
-	-	-	-	440	Mansfield -	3 Letter Carriers, &c. - - -	16 s. per week	1 s.	20 s.
-	-	-	-	-		2 Auxiliaries - - -	-	-	8 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	4 s. 6 d. p' week.
-	-	-	-	-		6 Rural Letter Carriers - - -	-	-	365 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 165 l. per year.			
-	-	-	12,186	535,778					

\$ Including half of the wages of one Messenger, and one-fourth of the wages of a second Messenger, who are borne on the Telegraph Establishment, Sub-Head (G).
 || Including 2 l. compensation for loss of Private Box and Bag Rents.

o.:—VIII.

F

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued*.

POST TOWNS.	1. SALARIES AND WAGES.							2.	3.	4.	5.	
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rout.
		No.	Amount.	No.	Amount.	No.	Amount.					
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.		
Brought forward - - -	51,452	4,936	47,651	1,134	98,036	5,369	306,750	- -	12,922	-	3,095	3,686
Margate - - - - -	240	8	65	2	151	12	658	- -	102	-	1	-
Market Deeping - - -	50	5	33	-	-	6	193	- -	18	-	7	-
Market Drayton - - -	82	9	65	-	-	8	378	- -	35	-	15	-
Market Harborough - -	90	7	41	-	-	11	558	- -	40	-	21	-
Market Rasen - - - -	80	10	55	-	-	9	528	- -	35	-	12	-
Marlborough - - - - -	100	22	226	-	-	13	537	- -	80	-	24	-
Marlow - - - - -	60	3	13	-	-	4	216	- -	35	-	12	-
Maryport - - - - -	85	4	26	-	-	5	259	- -	45	-	15	-
Matlock Bath - - - -	100	4	54	-	-	3	303	- -	40	-	11	-
Melksham - - - - -	60	2	12	-	-	4	235	- -	30	-	11	-
Melton Mowbray - - -	110	14	81	-	-	11	519	- -	50	-	23	-
Merthyr Tydvil - - -	138	6	36	-	-	7	380	- -	120	-	1	-
Micheldever Station - -	90	12	101	-	-	5	432	- -	40	-	4	25
Middlesbrough - - - -	265	10	82	3	189	21	1,186	- -	-	-	2	71
Middlewich - - - - -	70	7	78	-	-	7	385	- -	30	-	7	-
Midhurst - - - - -	50	2	15	-	-	4	186	- -	15	-	11	-
Milford Haven - - - -	70	6	68	-	-	3	203	- -	40	-	7	-
Milnthorpe - - - - -	60	6	40	-	-	6	326	- -	20	-	7	-
Alitcham - - - - -	60	2	20	-	-	9	368	- -	30	-	8	-
Monmouth - - - - -	90	9	84	-	-	6	310	- -	35	-	20	-
Moreton in Marsh - - -	90	10	115	-	-	4	456	- -	35	-	10	-
Morpeth - - - - -	120	19	137	-	-	12	796	- -	50	-	19	-
Nantwich - - - - -	80	10	75	-	-	13	558	- -	20	-	18	-
Narberth - - - - -	65	8	65	-	-	8	335	- -	40	-	8	-
Neath - - - - -	142	6	55	-	-	10	427	- -	120	-	1	-
Needham Market - - -	50	1	12	-	-	5	241	- -	15	-	3	-
Newark - - - - -	230	38	271	5	372	20	1,192	- -	-	-	8	-
Newbury - - - - -	200	28	238	2	133	17	1,010	- -	90	-	9	-
Carried forward - - -	54,379	5,206	49,817	1,146	98,861	5,602	319,825	- -	14,122	-	3,397	3,782

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	12,186	535,778	Margate -	2 Clerks - - - - (The 1st Clerk rises to 33s.)	18s. per week	1s. 6d.	30s.
-	-	-	40	1,167		5 Letter Carriers, &c. -	16s. per week	1s.	20s.
-	-	-	-	301		1 Station Messenger -	-	-	14s. per week.
-	-	-	-	575		1 Auxiliary - - - -	-	-	7s. per week.
-	-	-	-	753		Extra allowances - - -	-	-	5s. 9d. p' week.
-	-	-	-	710		1 Extra Auxiliary (for 5 months)	-	-	10s. per week.
-	-	-	-	967		1 - ditto (for 5 ")	-	-	7s. per week.
-	-	-	-	336		1 - ditto (for 5 ")	-	-	17s. per week.
-	-	-	-	430		1 - ditto (for 5 ")	-	-	11s. per week.
-	-	-	-	508		1 Rural Letter Carrier -	-	-	85l. per year.
-	-	-	-	348	Market Harbo- rough.	Weekly allowances to Sub-Postmasters & others for delivery, &c., 121l. p' year.	-	-	-
-	-	-	-	783		1 Letter Carrier - - -	16s. per week	1s.	18s.
-	-	-	-	708		1 Auxiliary - - - -	-	-	10s. per week.
-	-	-	-	692		Allowance to Postmaster -	-	-	16s. per week.
-	-	-	-	1,558		Extra allowances - - -	-	-	3s. per week.
-	-	-	-	570		9 Rural Letter Carriers -	-	-	397l. per year.
-	-	-	-	277		Weekly allowances to Sub-Postmasters & others for delivery, &c., 44l. p' year.	-	-	-
-	-	-	-	388	Matlock Bath -	1 Letter Carrier - - -	14s. per week	1s.	18s.
-	-	-	-	458		Extra allowances - - -	-	-	4s. 6d. p' week.
-	-	-	-	486		2 Rural Letter Carriers -	-	-	89l. per year.
-	-	-	-	539		Weekly allowances to Sub-Postmaster & others, for delivery &c., 156l. p' year.	-	-	-
-	-	-	-	706	Merthyr Tydvil -	3 Letter Carriers, &c. -	16s. per week	1s.	18s.
-	-	-	-	1,122		1 Auxiliary - - - -	-	-	10s. per week.
-	-	-	-	321		2 ditto - - - -	-	-	7s. per week.
-	-	-	-	2,115		Extra allowances - - -	-	-	10s. per week.
-	-	-	-	1,737		1 Rural Letter Carrier -	-	-	48l. per year.
-	-	-	-	536,672		Weekly allowances to Sub-Postmasters & others for delivery, &c., 104l. p' year.	-	-	-
-	-	-	-	-	Middlesbrough -	1 Clerk - - - -	90l. per year	4l.	110l.
-	-	-	-	-		1 ditto - - - -	20s. per week	1s. 6d.	33s.
-	-	-	-	-		6 Sorters - - - -	14s. per week	1s.	18s.
-	-	-	-	-		3 Letter Carriers - - -	18s. per week	1s.	22s. per week.
-	-	-	-	-		8 Letter Carriers, &c. -	-	-	21s. a wk. each.
-	-	-	-	-		2 Auxiliaries - - - -	-	-	10s. per week.
-	-	-	-	-		Allowances to Postmaster -	-	-	33s. 6d. p' wk.
-	-	-	-	-		Extra allowance - - -	-	-	3s. per week.
-	-	-	-	-		1 Medical Officer, 8s. 6d. per man -	-	-	6l. per year.
-	-	-	-	-		2 Rural Letter Carriers -	-	-	99l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 100l. p' year.	-	-	-
-	-	-	-	-	Milford Haven -	1 Letter Carrier - - -	16s. per week	1s.	18s.
-	-	-	-	-		Extra allowances - - -	-	-	4s. per week.
-	-	-	-	-		2 Rural Letter Carriers -	-	-	109l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 37l. p' year.	-	-	-
-	-	-	-	-	Mitcham -	5 Letter Carriers - - -	16s. per week	1s.	18s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	12s. per week.
-	-	-	-	-		3 ditto - - - -	-	-	10s. per week.
-	-	-	-	-		Extra allowance - - -	-	-	9s. 6d. p' wk.
-	-	-	-	-	Monmouth -	2 Letter Carriers - - -	16s. per week	1s.	18s.
-	-	-	-	-		Extra Allowances - - -	-	-	3s. per week.
-	-	-	-	-		4 Rural Letter Carriers -	-	-	154l. per year.
-	-	-	-	-		Allowance to Postmaster for rural delivery -	-	-	14s. per week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery, &c., 18l. p' year.	-	-	-
-	-	-	-	-	Neath -	5 Letter Carriers - - -	14s. per week	1s.	18s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	8s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	1s. per week.
-	-	-	-	-		4 Rural Letter Carriers -	-	-	191l. per year.
-	-	-	-	-	Newark -	1 Clerk - - - -	100l. per year	5l.	130l.
-	-	-	-	-		4 ditto - - - -	20s. per week	1s. 6d.	33s.; one rising to 36s.
-	-	-	-	-		4 Letter Carriers, &c. -	16s. per week	1s.	20s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	12s. per week.
-	-	-	-	-		1 ditto - - - -	-	-	8s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	3s. per week.
-	-	-	-	-		14 Rural Letter Carriers -	-	-	650l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 293l. p' year.	-	-	-
-	-	-	-	-	Newbury -	2 Clerks - - - -	18s. per week	1s.	30s.; one rising to 33s.
-	-	-	-	-		4 Letter Carriers, &c. -	16s. per week	6d.	18s.
-	-	-	-	-		Allowances to Postmaster for delivery, &c. -	-	-	36s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	6d. per week.
-	-	-	-	-		13 Rural Letter Carriers, &c. -	-	-	525l. per year.
-	-	-	-	-		Allowance to Postmaster for rural delivery -	-	-	14s. per week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 170l. p' year.	-	-	-

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.							2.	3.	4.	5.	
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	54,379	5,206	49,817	1,146	98,881	5,602	319,826	- -	14,132	-	3,390	3,782
Newcastle, Staffordshire -	157	11	95	1	50	10	662	- -	35	-	20	-
Newcastle-upon-Tyne - -	575	98	918	29	*2,500	79	†5,022	- -	-	-	8	10
Newmarket - - -	145	23	215	2	117	4	381	-	170	-	5	-
Newnham - - -	591	5	49	-	-	4	337	-	30	-	9	-
Newport, Isle of Wight -	137	19	191	-	-	17	874	- -	80	-	4	-
Newport, Monmouthshire -	320	34	409	13	949	27	1,800	-	-	-	10	100
Newport Pagnell - - -	114	8	58	-	-	9	424	- -	40	-	13	-
Newport, Salop - - -	70	7	74	-	-	8	337	- -	60	-	19	-
Newton Abbot - - -	200	18	197	2	107	19	1,045	- -	50	-	7	-
Newton-le-Willows - -	95	5	56	-	-	5	480	- -	30	-	74	-
Newtown, Montgomeryshire -	90	5	20	-	-	8	276	- -	55	-	31	-
Normanton - - -	230	22	397	15	1,035	23	1,700	- -	20	-	5	-
Northallerton - - -	125	18	138	-	-	11	722	- -	80	-	4	-
Carried forward - - -	56,728	5,479	52,634	1,208	103,639	5,826	334,486	- -	14,682	-	3,594	3,692

* Including the following wages, viz.:—Full wages of one Telegraphist; three quarters of the wages of one Telegraphist; and half of the wages of three Telegraphists, who are borne on the Telegraph Establishment, Sub-Head (G.).

† Including half of the wages of a Messenger, who is borne on the Telegraph Establishment, Sub-Head (G.).

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued.*

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (Including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
£.	£.	£.	£.	£.	Towns. Force. Minimum. Annual Increment. Maximum.
-	-	-	12,466	556,672	Newcastle (Staffordshire). 1 Sorting Clerk - - - 18 s. per week 1 s. 22 s. 4 Letter Carriers, &c. - - - 16 s. per week 1 s. 20 s. 1 Auxiliary - - - - - - - - - 8 s. per week. Extra allowances - - - - - - - - - 2 s. per week. 5 Rural Letter Carriers - - - - - - - 261 l. per year. Allowances to Postmaster for rural delivery - - - - - 28 s. per week.
-	-	-	50	1,069	Weekly allowances to Sub-Postmasters & others for delivery, &c., 93 l. p' year.
-	-	-	311	9,939	Newcastle-on-Tyne. 1 Clerk - - - - - 200 l. per year 10 l. 250 l. 2 Clerks (1st Class) - - - - - 120 l. per year 6 l. 160 l. 4 ditto (2nd Class) - - - - - 100 l. per year 5 l. 120 l. 6 Sorting Clerks, 1st Section - - - - - 27 s. per week 1 s. 6 d. 35 s. 10 ditto, 2nd Section - - - - - 18 s. per week 1 s. 6 d. 25 s.
-	-	-	75	1,008	Returned Letter Office:—1 Sorting Clerk - - - 27 s. per week 1 s. 6 d. 35 s. 1 Female Returner - - - 22 s. per week 1 s. 27 s. 1 ditto - - - 12 s. per week 1 s. 21 s. 1 ditto - - - 10 s. per week (fixed wages).
-	-	-	-	516	1 Inspector of Letter Carriers 80 l. per year 4 l. 120 l. 31 Letter Carriers, &c. - - - 18 s. per week 1 s. 23 s. (And after 10 years' service to 25 s.) Allowances of 80 s. a week to Postmaster for Letter Carriers and Mail Messengers.
-	-	-	57	1,343	Allowances to Postmaster for Suburban Letter Carriers - 30 s. per week. 1 Suburban Letter Carrier - - - - - 18 s. per week. 9 Auxiliaries - - - - - 12 s. per week. 19 ditto - - - - - 10 s. per week. Extra allowances - - - - - 32 s. per week. 1 Medical Officer, 8 s. 6 d. a man - - - 34 l. per year. Allowances to Postmaster for rural delivery - - - 137 s. p' week. 18 Rural Letter Carriers - - - - - 847 l. per year.
-	-	-	104	3,692	Weekly allowances to Sub-Postmasters & others for delivery, &c., 1,370 l. p' year. Newmarket. 2 Sorting Clerks - - - 18 s. per week 1 s. 30 s. 2 Letter Carriers, &c. - - - 16 s. per week 1 s. 18 s. per week. 1 ditto - - - - - 7 s. per week. Extra allowances during race weeks (7 meetings) - - - 6 s. per week. Extra allowances - - - - - 3 s. per week. 2 Rural Letter Carriers - - - - - 81 l. per year.
-	-	-	21	670	Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 191 l. p' year. Newport (Monmouthshire). 1 Clerk - - - - - 120 l. per year 5 l. 160 l. 3 ditto - - - - - 90 l. per year 4 l. 110 l. 8 Sorting Clerks - - - - - 20 s. per week 1 s. 25 s. 12 Letter Carriers, &c. - - - 16 s. per week 1 s. 33 s. 4 Auxiliaries - - - - - - - - - 7 s. per week.
-	-	-	-	560	Allowance to Postmaster for delivery, &c. - - - 34 s. per week. Extra Allowances - - - - - 15 s. 6 d. p'wk. 1 Medical Officer, 8 s. 6 d. a man - - - 11 l. per year. 11 Rural Letter Carriers - - - - - 400 l. per year.
-	-	-	45	1,651	Weekly allowances to Sub-Postmasters & others for delivery, &c., 536 l. p' year. Newton Abbot. 2 Clerks - - - - - 18 s. per week 1 s. 30 s. 4 Letter Carriers, &c. - - - 16 s. per week 6 d. 18 s. 1 Auxiliary - - - - - - - - - 8 s. a week. 3 ditto - - - - - - - - - 7 s. a week. Extra allowances - - - - - 6 s. a week. 11 Rural Letter Carriers - - - - - 440 l. a year.
-	-	-	-	735	Weekly allowances to Sub-Postmasters & others for delivery, &c., 342 l. a year. Newton-le-Willows. 1 Station Porter - - - 16 s. per week 1 s. 22 s. 1 Letter Carrier - - - 16 s. per week 1 s. 20 s. 2 Auxiliaries - - - - - - - - - 12 s. a week. Extra allowance - - - - - 5 s. a week. 2 Rural Letter Carriers - - - - - 45 l. a year. Allowances to Postmaster for rural delivery - - - 51 s. a week.
-	-	-	-	472	Weekly allowances to Sub-Postmasters & others for delivery, &c., 98 l. a year. Normanton. 1 Clerk - - - - - 38 s. per week 2 s. 48 s. 2 ditto - - - - - 28 s. per week 1 s. 6 d. 35 s. 11 Sorting Clerks - - - - - 20 s. per week 1 s. 6 d. 27 s.
-	-	-	50	3,437	104 l. a year of the Clerks' wages is provided for in the Telegraph Estimates, Sub-Head (G.). 6 Letter Carriers, &c. - - - 18 s. per week 1 s. 22 s. 1 Medical Officer, at 8 s. 6 d. per man - - - 9 l. per year. 7 Rural Letter Carriers - - - - - 275 l. per year. Allowance to Postmaster for rural delivery - - - 15 s. per week. Ditto - - - ditto - - - ditto 11 s. per week.
-	-	-	45	1,114	(Sub-Offices): Weekly allowances to Sub-Postmasters & others for delivery, &c., 554 l. p' year. Mirfield. 3 Letter Carriers, &c. - - - 16 s. per week 1 s. 20 s. Heckmondwike. 2 - ditto - - - 16 s. per week 1 s. 20 s. Castleford. 2 - ditto - - - 16 s. per week 1 s. 20 s. Cleckheaton. 1 - ditto - - - 14 s. per week 1 s. 18 s. South Milford. 1 - ditto - - - 16 s. per week 1 s. 20 s. Knottingley. 1 - ditto - - - 16 s. per week 1 s. 20 s.
-	-	-	13,224	582,878	

† Including allowance during race meetings of 20 l. a year.

‡ Allowance for assistance to Sub-Postmaster of Mirfield.

§ Including 21 l. a year compensation for loss of Private Box and Bag Rents.

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	56,728.	5,479	52,634	1,208	103,639	5,826	334,485	- -	14,682	-	3,594	3,892
Northampton - - - -	412	47	460	10	799	30	1,513	- -	23	-	16	-
North Shields - - -	198	4	42	2	146	11	565	- -	73	-	1	-
North Walsham - - -	55	5	39	-	-	7	250	- -	20	-	9	-
Northwich - - - -	100	11	137	-	-	8	402	- -	70	-	29	-
Norwich - - - -	475	102	1,027	22	1,735	86	4,583	- -	-	-	29	-
Nottingham - - - -	500	74	702	27	2,373	66	4,691	- -	-	-	14	-
Nuneaton - - - -	*87	5	89	-	-	9	344	- -	40	-	14	-
Oakham - - - -	†131	15	86	-	-	8	414	- -	50	-	17	-
Okehampton - - - -	60	9	94	-	-	8	464	- -	15	-	13	-
Oldham - - - -	249	15	166	6	387	27	1,492	- -	-	-	4	34
Ormskirk - - - -	100	7	54	-	-	9	477	- -	40	-	16	-
Oswestry - - - -	155	26	266	-	-	15	793	- -	120	-	5	-
Osley - - - -	†115	6	40	-	-	7	363	- -	50	-	14	-
Carried forward - - -	59,365	5,805	55,786	1,275	109,079	6,119	350,836	- -	15,183	-	3,774	3,926

* Including 12 l. compensation for loss of Private Box and Bag Rents.

† Including 21 l. compensation for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
Water, Fire Insurance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	13,224	582,678	Northampton	1 Clerk - - - - -	120 l. per year	5 l.	160 l.
-	-	-	-	-		3 ditto - - - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		5 Sorting Clerks - - -	20 s. per week thence by	1 s. 6 d.	25 s.
-	-	-	125	3,348		11 Letter Carriers, &c. -	16 s. per week	1 s.	21 s.
-	-	-	-	-		3 Auxiliaries - - - - -	-	-	7 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	14 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	-	-	11 l. per year.
-	-	-	-	-		12 Rural Letter Carriers	-	-	498 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 120 l. p' year.	-	-	-
-	-	-	61	1,086	Blisworth Sorting Office.	2 Stationary Mail Messengers	16 s. per week	1 s.	21 s.
-	-	-	-	-		2 ditto - - - ditto	-	-	21 s. per week.
-	-	-	-	-	North Shields	2 Clerks - - - - -	20 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		7 Letter Carriers, &c. -	18 s. per week	1 s.	22 s.
-	-	-	-	-		Allowances to Postmaster for delivery - -	-	-	25 s. per week.
-	-	-	-	-		4 Auxiliaries - - - - -	-	-	9 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	3 s. per week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters and others for delivery, &c., 21 l. p' year.	-	-	-
-	-	-	-	-	Norwich	1 First Class Clerk - -	160 l. per year	8 l.	200 l.
-	-	-	-	-		4 Second ditto - - -	100 l. per year	5 l.	130 l.
-	-	-	-	-		6 Sorting Clerks, 1st Section	27 s. 6 d. p'wk.	1 s. 6 d.	35 s.
-	-	-	-	-		10 ditto, 2nd Section -	18 s. per week	1 s. 6 d.	25 s. 6 d.
-	-	-	-	-		1 Inspector of Letter Carriers	27 s. 6 d. p'wk.	1 s. 6 d.	35 s.
-	-	-	-	-		29 Letter Carriers, &c. -	16 s. per week	1 s.	21 s.
-	-	-	-	-		3 Station Messengers -	18 s. per week	1 s.	24 s.
-	-	-	235	8,084		3 Auxiliary Sorters - -	-	-	12 s. per week.
-	-	-	-	-		4 ditto - - - - -	-	-	10 s. per week.
-	-	-	-	-		14 Auxiliary Letter Carriers	-	-	8 s. per week.
-	-	-	-	-		Allowance to Postmaster to provide Office Cleaner, 16 s. per week.	-	-	-
-	-	-	-	-		Allowances to Postmaster for delivery, &c. -	-	-	3 l. 10 s. p' wk.
-	-	-	-	-		Extra allowances - - -	-	-	16 s. per week.
-	-	-	230	8,510		1 Medical Officer, 8 s. 6 d. each man	-	-	23 l. 16 s. p' yr.
-	-	-	-	-		32 Rural Letter Carriers	-	-	1,300 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 801 l. p' year.	-	-	-
-	-	-	-	-	Nottingham	1 Clerk - - - - -	160 l. per year	8 l.	200 l.
-	-	-	-	-		6 ditto - - - - -	100 l. per year	5 l.	140 l.
-	-	-	-	-		7 Sorting Clerks, 1st Section	27 s. 6 d. p'wk.	1 s. 6 d.	35 s.
-	-	-	-	-		12 ditto, 2nd Section -	20 s. per week	1 s. 6 d.	26 s.
-	-	-	-	-		1 Inspector of Letter Carriers	27 s. 6 d. p' wk.	1 s. 6 d.	35 s.
-	-	-	-	-		37 Letter Carriers, &c. -	18 s. per week	1 s.	23 s.; after 10 years' service to 25 s.
-	-	-	-	-		3 Auxiliaries - - - - -	-	-	10 s. per week.
-	-	-	-	-		10 ditto - - - - -	-	-	9 s. per week.
-	-	-	-	-		1 ditto - - - - -	-	-	7 s. 6 d. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	89 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. each man	-	-	28 l. per year.
-	-	-	-	-		16 Rural Letter Carriers	-	-	741 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 1,182 l. p' year.	-	-	-
-	-	-	-	-	Nuneaton	1 Letter Carrier - - -	18 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	15 s. per week.
-	-	-	-	-		1 ditto - - - - -	-	-	7 s. per week.
-	-	-	-	-		1 ditto - - - - -	-	-	6 s. per week.
-	-	-	-	-		Extra Allowances - - -	-	-	4 s. 6 d. per week.
-	-	-	62	2,414		5 Rural Letter Carriers	-	-	161 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 10 l. p' year.	-	-	-
-	-	-	-	-	Oldham	1 Clerk - - - - -	20 s. per week	1 s. 6 d.	35 s. 6 d.
-	-	-	-	-		4 Sorting Clerks - - -	18 s. per week	1 s. 6 d.	25 s. 6 d.
-	-	-	-	-		Allowance to Postmaster for two Boy Clerks -	-	-	12 s. per week.
-	-	-	-	-		(Half of the wages of these two Boy Clerks is provided for in the Telegraph Estimates, Sub-Head (G.).)	-	-	-
-	-	-	-	-		18 Letter Carriers, &c. -	18 s. per week	1 s.	21 s.
-	-	-	-	-		1 ditto - - - - -	-	-	12 s. per week.
-	-	-	-	-		5 ditto - - - - -	-	-	8 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	9 s. per week.
-	-	-	-	-		1 Medical Officer, at 8 s. 6 d. per man -	-	-	10 l. per year.
-	-	-	48	1,387		Allowance to Postmaster for rural delivery -	-	-	10 s. per week.
-	-	-	-	-		3 Rural Letter Carriers	-	-	144 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 233 l. p' year.	-	-	-
-	-	-	-	-	Ormskirk	2 Letter Carriers, &c. -	14 s. per week	1 s.	18 s.
-	-	-	-	-		Extra allowance - - -	-	-	10 s. per week.
-	-	-	-	-		7 Rural Letter Carriers	-	-	270 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 92 l. p' year.	-	-	-
-	-	-	-	-	Otley	1 Letter Carrier - - -	14 s. per week	1 s.	16 s.
-	-	-	-	-		1 Auxiliary - - - - -	-	-	10 s. 6 d. p' wk.
-	-	-	-	-		1 ditto - - - - -	-	-	8 s. per week.
-	-	-	-	-		4 Rural Letter Carriers	-	-	159 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 115 l. p' year.	-	-	-
-	-	-	13,224	611,954					

‡ Including 15 l. compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 59,365	5,805	£. 55,786	1,275	£. 109,079	6,119	£. 350,836	£. -	£. 15,183	£. -	£. 3,774	£. 3,926
Ottery, St. Mary - - -	60	5	67	-	-	4	207	-	15	-	6	-
Oundle - - - -	75	6	36	-	-	8	303	-	20	-	10	-
Oxford - - - -	460	41	453	15	1,261	38	1,838	-	-	-	9	50
Pembroke - - - -	*88	11	70	-	-	10	408	-	40	-	10	-
Pembroke Dock - - -	110	2	27	-	-	4	205	-	50	-	1	-
Penrith - - - -	180	38	259	3	160	24	1,441	-	65	-	6	-
Penryn - - - -	†81	2	14	-	-	4	193	-	15	-	8	-
Penzance - - - -	205	14	149	1	57	9	501	-	100	-	4	-
Pershore - - - -	75	7	50	-	-	3	352	-	30	-	12	-
Peterborough - - -	289	26	267	14	945	20	1,115	-	-	-	8	-
Petersfield - - - -	125	19	210	-	-	9	934	-	80	-	3	-
Petworth - - - -	†108	22	224	-	-	8	605	-	30	-	12	-
Pickering - - - -	65	8	54	-	-	4	303	-	25	-	9	-
Plymouth - - - -	500	30	407	26	2,069	66	3,001	-	-	-	14	140
Plympton - - - -	§65	3	41	-	-	3	174	-	10	-	8	-
Carried forward - - -	61,846	6,039	58,114	1,334	113,571	6,338	362,416	-	15,663	-	3,894	4,116

* Including 8 l. compensation for loss of Private Box and Bag Rents.

† Including 8 l. compensation for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices) in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	14,005	611,954	Oxford	1 First Class Clerk - - -	120 l. per year	5 l.	160 l.
-	-	-	-	355		4 Second ditto - - -	90 l. per year	4 l.	110 l.
-	-	-	-	-		4 Sorting Clerks, 1st Section	27 s. per week	1 s. 6 d.	35 s. per week.
-	-	-	-	-		5 ditto - ditto, 2nd ditto	20 s. per week	1 s.	25 s.
-	-	-	-	444		12 Letter Carriers, &c. -	16 s. per week	1 s.	21 s.
-	-	-	-	-		3 Auxiliaries - - -	-	-	10 s. 6 d. p'wk.
-	-	-	-	-		9 ditto - - -	-	-	9 s. p'wk. each.
-	-	-	-	-		1 ditto - - -	-	-	6 s. per week.
-	-	-	-	-		Allowance to Postmaster for delivery -	-	-	14 s. per week.
-	-	-	-	-		Allowances for taking charge of office -	-	-	15 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	13 s. 6 d. p' wk.
-	-	-	-	-		1 Medical officer, 8 s. 6 d. a man -	-	-	11 l. a year.
-	-	-	-	-		13 Rural Letter Carriers -	-	-	522 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 273 l. p' year.	-	-	-
-	-	-	130	4,201	Pembroke	1 Letter Carrier - - -	16 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	13 s. per week.
-	-	-	-	-		2 Auxiliaries - - -	-	-	7 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	6 s. per week.
-	-	-	-	-		Allowance to Postmaster for Station Service -	-	-	11 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	7 s. per week.
-	-	-	-	616		5 Rural Letter Carriers -	-	-	185 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 44 l. per year.	-	-	-
-	-	-	-	-	Pembroke Dock	2 Letter Carriers, &c. - -	14 s. per week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	9 s. per week.
-	-	-	-	-		Allowances to Postmaster - - -	-	-	11 s. per week.
-	-	-	40	433		Extra allowance - - -	-	-	6 s. per week.
-	-	-	-	-		1 Rural Letter Carrier -	-	-	41 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 3 l. per year.	-	-	-
-	-	-	62	2,173	Penrith	1 Clerk - - -	26 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		2 Sorting Clerks - - -	18 s. per week	1 s.	25 s.
-	-	-	-	-		Half wages of one Sorting Clerk is provided for in the Telegraph	-	-	-
-	-	-	-	-		Estimates, Sub-Head (G.).	-	-	-
-	-	-	-	-		8 Letter Carriers, &c. - -	16 s. per week	6 d.	20 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	16 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	12 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	9 s. 6 d. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	18 s. per week.
-	-	-	-	-		Allowance to Postmaster for delivery -	-	-	21 s. per week.
-	-	-	-	-		18 Rural Letter Carriers -	-	-	766 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for delivery, &c., 329 l. p' year.	-	-	-
-	-	-	65	1,081	Penzance	1 Clerk - - -	18 s. per week	1 s. 6 d.	33 s.
-	-	-	-	-		3 Letter Carriers, &c. - -	14 s. per week	6 d.	16 s.
-	-	-	-	-		2 Auxiliaries - - -	-	-	7 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	4 s. per week.
-	-	-	-	-		4 Rural Letter Carriers -	-	-	135 l. per year.
-	-	-	-	-		Weekly allowance to Sub-Postmasters & others for delivery, &c., 191 l. p' year.	-	-	-
-	-	-	-	-	Peterborough	1 Clerk - - -	100 l. per year	5 l.	130 l.
-	-	-	-	-		3 Clerks - - -	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		9 Sorting Clerks - - -	18 s. per week	1 s. 6 d.	25 s.
-	-	-	135	2,759		6 Letter Carriers, &c. -	16 s. per week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	10 s. per week.
-	-	-	-	-		7 ditto - - -	-	-	8 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	22 s. per week.
-	-	-	-	-		1 Medical Officer, at 8 s. 6 d. a man -	-	-	10 l. per year.
-	-	-	-	-		6 Rural Letter Carriers -	-	-	272 l. per year.
-	-	-	30	1,382		Weekly allowances to Sub-Postmasters & others for delivery, &c., 345 l. p' year.	-	-	-
-	-	-	-	-	Petersfield	1 Letter Carrier - - -	14 s. per week	6 d.	16 s.
-	-	-	-	-		Extra allowances - - -	-	-	18 s. per week.
-	-	-	-	-		8 Rural Letter Carriers -	-	-	310 l. a year.
-	-	-	-	-		Allowance to Postmaster for rural delivery -	-	-	15 s. per week.
-	-	-	-	-		Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 496 l. per year.	-	-	-
-	-	-	-	-	Plymouth	1 Clerk - - -	140 l. per year	6 l.	180 l.
-	-	-	-	-		2 Clerks - - -	100 l. per year	5 l.	130 l.
-	-	-	-	-		9 Sorting Clerks, 1st Section	28 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		13 ditto, 2nd Section - -	18 s. per week	1 s. 6 d.	27 s.
-	-	-	-	-		1 Inspector of Letter Carriers	27 s. per week	1 s. 6 d.	35 s.
-	-	-	-	-		20 Letter Carriers, &c. -	16 s. per week	1 s.	21 s.
-	-	-	-	-		1 Railway Sorter - - -	-	-	21 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	15 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	12 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	10 s. per week.
-	-	-	-	-		1 ditto - - -	-	-	9 s. per week.
-	-	-	-	-		3 Auxiliaries - - -	-	-	15 s. p' week.
-	-	-	-	-		2 ditto - - -	-	-	12 s. per week.
-	-	-	-	-		12 ditto - - -	-	-	13 s. per week.
-	-	-	-	-		8 ditto - - -	-	-	6 s. per week.
-	-	-	-	-		Extra allowances - - -	-	-	18 s. per week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. each man -	-	-	29 l. per year.
-	-	-	-	-		15 Rural Letter Carriers -	-	-	553 l. per year.
-	-	-	-	-		Weekly allowances to Sub-Postmasters & others for Delivery, &c., 386 l. p' year.	-	-	-
-	-	-	14,578	634,198					

‡ Including 13 l. as compensation for loss of Private Box and Bag Rents.

§ Including 5 l. as compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	61,846	6,039	58,114	1,334	113,571	6,338	362,416	- -	15,663	-	3,694	4,116
Ponders End - - -	45	3	41	-	-	5	252	- -	10	-	2	-
Pontefract - - -	90	9	74	1	21	10	425	- -	40	-	29	-
Pontypool - - -	90	12	123	-	-	7	321	- -	50	-	13	-
Pontypridd - - -	159	20	234	-	-	3	686	- -	115	-	1	-
Poole - - -	120	4	37	-	-	7	338	- -	60	-	1	-
Portsmouth - - -	520	17	250	18	1,548	46	2,196	- -	-	-	3	145
Prescot - - -	85	5	45	-	-	6	298	- -	35	-	11	-
Preston - - -	450	38	403	17	1,177	57	2,975	- -	-	-	5	-
Pwllheli - - -	70	18	113	-	-	6	307	-	30	-	12	-
Ramsgate - - -	275	9	90	4	255	20	738	- -	30	-	3	-
Reading - - -	434	46	516	16	1,327	48	2,682	- -	-	-	8	80
Redcar - - -	100	3	37	-	-	3	263	- -	50	-	17	-
Carried forward - - -	64,284	6,223	60,077	1,390	117,899	6,556	378,897	- -	16,083	-	3,999	4,341

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6. Water, Fire Insurance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	14,578	634,198	Ponders End	4 Letter Carriers, &c. 1 Auxiliary Extra allowances	16 s. per week - -	1 s. - -	20 s. 7 s. per week. 10 s. per week.
-	-	-	-	350	Pontefract	1 Boy Clerk 2 Letter Carriers, &c. 2 Auxiliaries Extra allowances 6 Rural Letter Carriers Weekly allowances to Sub-Postmasters & others for Delivery, &c.,	- 16 s. per week - - - -	- 1 s. - - - -	8 s. per week. 20 s. per week. 8 s. per week. 1 s. 6 d. p' wk. 250 l. per year. 39 l. p' year.
-	-	-	-	679	Pontypridd	2 Letter Carriers, &c. Allowances to Postmaster for Delivery, &c. Extra allowances 1 Rural Letter Carrier Allowance to Postmaster for rural delivery Weekly allowances to Sub-Postmasters and others for Delivery, &c.,	16 s. per week - - - - -	1 s. - - - - -	20 s. 33 s. per week. 12 s. per week. 48 l. per year. 18 s. per week. 37 l. p' year.
-	-	-	-	597	Portsmouth	1 First Class Clerk 5 Second ditto 4 Sorting Clerks, 1st Section 7 Sorting Clerks, 2nd ditto 4 Stampers 1 Inspector of Letter Carriers 28 Letter Carriers, &c. 4 Auxiliaries 3 ditto 2 ditto 2 ditto, 12 s. per week each for 13 weeks in the year. Extra allowances 1 Medical Officer, 8 s. 6 d. a man 2 Rural Letter Carriers Weekly allowances to Sub-Postmasters & others for Delivery, &c.,	140 l. per year 90 l. per year 26 s. per week 20 s. per week 18 s. per week 26 s. per week 16 s. per week - - - - - - -	6 l. 5 l. 1 s. 6 d. 1 s. 1 s. 1 s. 6 d. 1 s. - - - - - - -	180 l. 120 l. 33 s. 25 s. 22 s. 33 s. 21 s. 12 s. per week. 7 s. per week. 6 s. per week. - - - -
-	-	-	44	1,239					
-	-	-	50	606					
-	-	-	*178	4,840	Prescot	2 Letter Carriers, &c. Extra allowances 4 Rural Letter Carriers Weekly allowances to Sub-Postmasters & others for Delivery, &c.,	16 s. per week - - -	1 s. - - -	20 s. 3 s. 6 d. p' wk. 169 l. per year 26 l. p' year.
-	-	-	-	474	Preston	1 Clerk 3 ditto 3 Sorting Clerks, 1st Section 6 ditto, 2nd Section 3 Boy Clerks 17 Letter Carriers, &c. 8 Auxiliaries 4 ditto Extra allowances 1 Medical Officer, 8 s. 6 d. a man 27 Rural Letter Carriers 1 Letter Carrier (Lytham) Weekly allowances to Sub-Postmasters & others for Delivery, &c.,	120 l. per year 90 l. per year 25 s. per week 18 s. per week - 17 s. per week - - - - - 14 s. per week -	5 l. 4 l. 1 s. 6 d. 1 s. - 1 s. - - - - - 1 s. -	160 l. 110 l. 32 s. 6 d. 24 s. 12 s. per week. 22 s. 12 s. per week. 8 s. per week. 34 s. per week. 14 l. per year. 1,025 l. p' year. 18 s. 571 l. p' year.
-	-	-	200	5,210					
-	-	-	-	532	Ramsgate	1 Clerk 3 Clerks, sorting (First Clerk to rise to 33 s.) (12 s. a week of the wages of one of these Clerks is provided for in the Telegraph Estimates, Sub-Head (G.). 7 Letter Carriers, &c. 2 Auxiliaries 2 ditto 1 Auxiliary Extra allowances 1 Summer allowance 1 ditto 4 ditto Allowance to Postmaster for Delivery 2 Rural Letter Carriers Allowances to Sub-Postmasters and others for Delivery, &c.,	80 l. per year 18 s. per week - 16 s. per week - - - - - - - - - -	4 l. 1 s. 6 d. - 1 s. - - - - - - - - -	100 l. 30 s. - 20 s. 12 s. per week. 10 s. per week. 6 s. per week. 10 s. per week. 10 s. per week. 8 s. per week. 7 s. per week. 11 s. per week. 89 l. per year. 73 l. per year.
-	-	-	120	1,511					
-	-	-	128	5,175					
-	-	-	-	467	Reading	1 Clerk 4 Clerks 4 Sorting Clerks 6 Sorting Clerks, Lower Section 19 Letter Carriers, &c. 5 Auxiliaries Extra allowances 1 Medical Officer at 8 s. 6 d. per man, estimated at 24 Rural Letter Carriers Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	140 l. p' year 90 l. p' year 27 s. p' week 20 s. p' week 16 s. p' week - - - - - -	6 l. 4 l. 1 s. 6 d. 1 s. 1 s. - - - - - -	180 l. 110 l. 35 s. 25 s. 21 s. 10 s. p' wk. each. 13 s. p' week. 17 l. per year. 1,008 l. p' year. 515 l. p' year.
-	-	-	15,298	655,878					

* Including Landport B. O., and Southsea R. O.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued*.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	64,284	6,223	60,077	1,390	117,899	6,556	373,897	- -	16,083	-	3,999	4,341
Redditch - - - -	145	11	152	1	59	12	753	- -	45	-	2	-
Redhill - - - -	154	11	134	-	-	8	720	- -	90	-	4	-
Redruth - - - -	112	4	35	-	-	7	259	- -	55	-	2	-
Reigate - - - -	130	7	62	-	-	8	566	- -	60	-	29	-
Retford - - - -	110	8	44	-	-	10	466	- -	60	-	2	-
Rhayader - - - -	40	1	4	-	-	2	98	- -	-	-	4	-
Rhyl - - - -	210	27	332	3	149	27	1,375	- -	12	-	6	-
Richmond, Surrey - - -	185	5	57	3	172	16	797	- -	70	-	1	-
Richmond, Yorkshire - -	120	12	67	-	-	8	351	- -	40	-	4	-
Ringwood - - - -	100	3	25	-	-	5	295	- -	60	-	11	-
Ripon - - - -	120	7	35	-	-	11	478	- -	80	-	1	-
Rochdale - - - -	270	14	138	7	508	24	1,288	- -	-	-	7	-
Rochester - - - -	160	15	127	1	60	14	716	- -	65	-	3	56
Romford - - - -	140	34	278	-	-	14	930	- -	70	-	7	-
Romsey - - - -	95	9	74	-	-	8	395	- -	50	-	18	-
Ross, Hereford - - -	150	30	234	1	78	22	1,491	- -	60	-	3	-
Carried forward - - -	66,525	6,421	61,875	1,406	118,924	6,752	384,875	- -	16,900	-	4,103	4,397

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued*.

6. Water, Fire In- surance, and Tithes.	7. Fuel and Light.	8. Stationery.	9. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Redditch - -	1 Clerk - - - - 2 Letter Carriers - - 1 Auxiliary - - - - Extra Allowances - - 9 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 220 l. p' year.	18 s. p' week - 16 s. p' week - - - - - - - - - - - - -	1 s. 6 d. 6 d. - - - - - - - -	33 s. 20 s. 7 s. p' week. 19 s. 6 d. p' week. 365 l. p' year.
-	-	-	15,298	655,878	Redhill - -	3 Letter Carriers, &c. - Extra Allowances - - 5 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 294 l. p' year.	16 s. p' week - - - - - - - - -	1 s. - - - - - - - -	20 s. 32 s. 6 d. p' week. 200 l. p' year.
-	-	-	40	1,196	Reigate - -	2 Letter Carriers, &c. - 2 Auxiliaries - - - - Extra Allowances - - 4 Rural Letter Carriers - - Allowances to Sub-Postmasters, &c., for Delivery - -	16 s. - - - - - - - - - - - -	1 s. - - - - - - - -	18 s. 9 s. p' week. 49 s. 6 d. 161 l. p' year. 139 l. p' year.
-	-	-	34	1,136	Retford - -	3 Letter Carriers, &c. - 2 Auxiliaries - - - - Extra Allowances - - 5 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 34 l. p' year.	16 s. p' week - - - - - - - - - - - - -	1 s. - - - - - - - -	20 s. p' week. 7 s. p' week. 14 s. p' week. 214 l. p' year.
-	-	-	40	503	Rhyl - -	3 Sorting Clerks - - 1 Railway Messenger - - 5 Letter Carriers, &c. - 1 Auxiliary - - - - 1 Summer Auxiliary (5 months in the year) - - Extra Allowances - - 19 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 230 l. p' year.	18 s. p' week - 16 s. p' week - 16 s. p' week - - - - - - - - - - - - - - - - -	1 s. 6 d. 1 s. 1 s. - - - - - - - - - - - -	27 s. 20 s. 20 s. 9 s. p' week. 16 s. p' week. 5 s. 6 d. p' week. 793 l. p' year.
-	-	-	60	742	Richmond, Surrey	1 Clerk - - - - 2 Clerks - - - - half wages of 2nd clerk is provided for in the Telegraph Estimates, Sub-Head (G.).	26 s. p' week - 20 s. p' week - 16 s. p' week -	1 s. 6 d. 1 s. 1 s.	33 s. 25 s., thence by 1 s. 6 d. to 30 s. 21 s.
-	-	-	-	146		10 Letter Carriers, &c. - 1 Stamper - - - - 2 ditto - - - - 1 ditto - - - - 2 Auxiliaries - - - - Extra Allowances - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 47 l. p' year.	16 s. p' week -	1 s. -	14 s. p' week. 14 s. p' week. 11 s. p' week. 7 s. p' week. 18 s. 6 d. p' week.
-	-	-	50	2,133	Ripon - -	2 Letter Carriers, &c. - 1 ditto - - - - 1 Auxiliary - - - - 2 Allowances to Postmaster for Delivery - - Extra Allowances - - 7 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 26 l. p' year.	14 s. p' week -	6 d. -	18 s. 11 s. p' week. 7 s. p' week. 16 s. p' week. 1 s. 6 d. p' week. 267 l. p' year.
-	-	-	130	1,412	Rochdale - -	1 Clerk - - - - 2 Clerks - - - - 3 Sorting clerks - - 2 Allowances for Boy Clerks - - 11 Letter Carriers, &c. - 3 Auxiliaries - - - - 1 Auxiliary Letter Carrier - - 2 ditto - - - - Extra Allowances - - 7 Rural Letter Carriers - - Medical Officer, 8 s. 6 d. each man, 10 l. per year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 182 l. p' year.	90 l. - - - - 37 s. p' week - 20 s. p' week - - - - - 18 s. p' week -	4 l. 1 s. 6 d. 1 s. - - - - 1 s. - - - - - - - - - - - - - - - -	110 l. 35 s. 25 s. 10 s. p' week. 21 s. 12 s. p' week. 10 s. 6 d. p' week. 8 s. p' week. 13 s. p' week. 321 l. p' year.
-	-	-	20	602	Rochester - -	1 Clerk - - - - 4 Letter Carriers - - 1 Auxiliary - - - - 1 ditto - - - - 1 ditto - - - - Extra Allowances - - 7 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 92 l. p' year.	20 s. p' week - 16 s. p' week -	1 s. 1 s. -	25 s.; then by 1 s. 6 d. to 33 s. p' week. 20 s. 13 s. p' week. 10 s. p' week. 7 s. p' week. 8 s. 6 d. p' week. 321 l. p' year.
-	-	-	99	2,310	Romford - -	3 Letter Carriers, &c. - 1 Station Messenger - - 1 Auxiliary - - - - Allowance to Postmaster for Delivery - - Extra Allowances - - 9 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 319 l. p' year.	16 s. p' week -	1 s. -	20 s. 14 s. p' week. 6 s. p' week. 13 s. p' week. 2 s. p' week. 364 l. p' year.
-	-	-	55	1,480	Ross - -	1 Clerk - - - - 3 Letter Carriers, &c. - 1 Auxiliary - - - - 1 ditto - - - - 1 ditto - - - - Extra Allowances - - 7 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 319 l. p' year.	20 s. p' week - 14 s. p' week -	1 s. 1 s. -	30 s. 18 s. 12 s. p' week. 10 s. p' week. 7 s. p' week. 27 s. 6 d. p' week. 2 s. p' week.
-	-	-	78	2,094		16 Rural Letter Carriers - - Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 536 l. p' year.	- - - - - - - -	- - - - - - - -	646 l. p' year.
-	-	-	15,973	673,572					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward . . .	66,525	6,421	61,875	1,406	118,924	6,752	384,875	- -	16,900	-	4,103	4,397
Rotherham - - -	292	27	225	7	556	23	1,633	- -	-	-	11	140
Royaston - - -	100	19	145	-	-	8	525	- -	50	-	12	-
Ruabon - - -	90	12	137	-	-	3	449	- -	50	-	9	-
Rugby - - -	233	41	464	4	273	25	1,365	- -	25	-	12	-
Rugeley - - -	90	9	106	-	-	6	287	- -	40	-	17	-
Runcorn - - -	112	2	11	-	-	6	260	-	70	-	2	-
Ryde, Isle of Wight - - -	245	9	169	3	151	16	1,004	- -	*101	-	-	57
Saffron Walden - - -	90	10	59	-	-	6	363	- -	30	-	16	-
St. Albans - - -	140	8	78	1	55	13	717	- -	15	-	2	-
St. Austell - - -	140	30	415	-	-	16	1,102	- -	50	-	3	-
St. Clears - - -	50	8	72	-	-	7	380	- -	-	-	4	-
St. Helens - - -	188	8	67	2	81	10	483	- -	60	-	1	-
St. Ives - - -	100	12	138	-	-	5	246	- -	50	-	18	-
St. Neots - - -	130	24	206	-	-	13	594	- -	130	-	18	-
Salisbury - - -	325	59	538	5	452	21	1,491	- -	86	-	14	-
Saltburn-by-the-Sea - - -	85	8	67	-	-	3	260	- -	25	-	10	-
Sandbach - - -	60	2	12	-	-	5	197	- -	20	-	10	-
Sandwich - - -	100	10	92	-	-	8	447	- -	40	-	8	-
Sandy - - -	60	7	71	-	-	4	228	- -	15	-	5	-
Sawbridgeworth - - -	40	-	-	-	-	3	94	- -	10	-	4	-
Saxmundham - - -	120	18	157	-	-	6	433	- -	70	-	12	-
Scarborough - - -	265	10	58	5	274	19	775	- -	80	-	7	-
Scole - - -	†97	11	87	-	-	5	348	- -	30	-	5	-
Carried forward - - -	69,677	6,765	65,249	1,433	120,766	6,983	398,556	- -	17,947	-	4,303	4,594

* Including allowance of 8 l. to Sub-Postmaster, Sandown, for assistance. Including allowance of 8 l. to Sub-Postmaster, Shanklin, for assistance.
† Including 7 l. compensation for loss of private Box, &c., Rents.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmaster for Office Expenses).	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
-	-	-	15,973	673,572	Rotherham	1 Chief Clerk - - -	100 l. p' year	5 l.	130 l.
-	-	-	-	-		1 Clerk - - -	80 l. p' year	3 l.	100 l.
-	-	-	85	2,942		4 Clerks - - -	18 s. p' week	1 s. 6 d.	33 s.
-	-	-	-	-		8 Letter Carriers, &c. -	18 s. p' week	1 s.	21 s.
-	-	-	-	-		5 Auxiliaries - - -	-	-	10 s. p' week.
-	-	-	-	-		1 ditto - - -	-	-	6 s. per week.
-	-	-	-	832		Extra Allowances -	-	-	20 s. p' week.
-	-	-	-	-		9 Rural Letter Carriers -	-	-	501 l. p' year.
-	-	-	-	-		1 Medical officer, 8 s. 6 d. each man, 8 l. 10 s. p' year.	-	-	-
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 514 l. p' year.	-	-	-
-	-	-	-	735	Rugby	1 Clerk - - -	90 l. p' year	4 l.	110 l.
-	-	-	-	-		3 Clerks - - -	18 s. p' week	1 s.	33 s.
-	-	-	-	-		2 Letter Carriers, &c. -	18 s. p' week	6 d.	20 s.
-	-	-	-	-		3 ditto - - -	16 s. p' week	6 d.	18 s.
-	-	-	75	2,447		2 Porters - - -	-	-	21 s. p' week.
-	-	-	-	-		3 Auxiliaries - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	14 s. 6 d. p' week.
-	-	-	-	540		15 Rural Letter Carriers -	-	-	659 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 260 l. p' year.	-	-	-
-	-	-	-	-	Runcorn	3 Letter Carriers, &c. -	14 s. p' week	1 s.	18 s.
-	-	-	-	-		2 Auxiliaries - - -	-	-	8 s. p' week.
-	-	-	50	505		Allowance to Postmaster for Delivery, &c. -	-	-	6 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	2 s. p' week.
-	-	-	-	-		1 Rural Letter Carrier -	-	-	34 l. p' year.
-	-	-	24	1,751		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 42 l. p' year.	-	-	-
-	-	-	-	-	Ryde	3 Clerks - - -	18 s. p' week	1 s.	30 s.
-	-	-	-	-		10 Letter Carriers, &c. -	16 s. p' week	1 s.	20 s.
-	-	-	-	-		1 Auxiliary Summer Letter Carrier (6 Months in the Year).	-	-	7 s. p' week.
-	-	-	-	558		Extra Allowances -	-	-	3 s. 6 d. p' week.
-	-	-	-	-		4 Rural Letter Carriers -	-	-	161 l. p' year.
-	-	-	44	1,051		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 312 l. p' year.	-	-	-
-	-	-	-	-	S. O., Shanklin	1 Letter Carrier - - -	14 s.	1 s.	16 s. p' week.
-	-	-	32	1,742	St. Albans	1 Clerk - - -	18 s. p' week	1 s.	25 s.
-	-	-	-	-		4 Letter Carriers, &c. -	16 s. p' week	6 d.	18 s.
-	-	-	-	-		2 Auxiliaries - - -	-	-	9 s. p' week.
-	-	-	-	506		1 ditto - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	8 s. 6 d. p' week.
-	-	-	-	-		6 Rural Letter Carriers -	-	-	364 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 78 l. p' year.	-	-	-
-	-	-	75	955	St. Helens	1 Clerk - - -	18 s. p' week	1 s. 6 d.	30 s.
-	-	-	-	-		1 Boy Clerk - - -	-	-	10 s. p' week.
-	-	-	-	-		4 Letter Carriers, &c. -	16 s. p' week	1 s.	20 s.
-	-	-	-	552		2 Auxiliaries - - -	-	-	12 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	5 s. p' week.
-	-	-	-	-		4 Rural Letter Carriers -	-	-	173 l. p' year.
-	-	-	-	1,078		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 39 l. p' year.	-	-	-
-	-	-	-	-	St. Ives	1 Letter Carrier - - -	14 s. p' week	6 d.	18 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	6 s. p' week.
-	-	-	95	3,001		Extra Allowances -	-	-	2 s. p' week.
-	-	-	-	-		3 Rural Letter Carriers -	-	-	138 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 42 l. p' year.	-	-	-
-	-	-	-	447	St. Neots	1 Letter Carrier - - -	12 s. p' week	6 d.	16 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	8 s. p' week.
-	-	-	-	-		1 ditto - - -	-	-	6 s. p' week.
-	-	-	-	299		Extra Allowances -	-	-	36 s. p' week.
-	-	-	-	-		10 Rural Letter Carriers -	-	-	354 l. p' year.
-	-	-	-	687		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 69 l. p' year.	-	-	-
-	-	-	-	-	Salisbury	1 Clerk - - -	100 l. p' year	5 l.	120 l.
-	-	-	-	-		4 Clerks - - -	18 s. p' week	1 s. 6 d.	33 s.
-	-	-	-	379		1 Clerk rising to 36 s.	-	-	-
-	-	-	-	-		6 Letter Carriers, &c. -	14 s. p' week	1 s.	18 s.
-	-	-	-	148		Extra Allowances -	-	-	13 s. p' week.
-	-	-	-	-		15 Rural Letter Carriers -	-	-	680 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 499 l. p' year.	-	-	-
-	-	-	-	792	Scarborough	3 Clerks - - -	20 s. p' week	1 s.	25 s., then by
-	-	-	-	-		First Clerk rising to 33 s.	-	-	1 s. 6 d. to 30 s.
-	-	-	-	-		1 Counter Clerk - - -	-	-	12 s. p' week.
-	-	-	-	-		1 Assistant Clerk - - -	-	-	15 s. p' week.
-	-	-	129	1,588		8 Letter Carriers, &c. -	16 s. p' week	1 s.	20 s.
-	-	-	-	-		2 Auxiliaries (Summer Allowances) -	-	-	30 s. p' week.
-	-	-	-	-		6 ditto - - -	-	-	10 s. p' week.
-	-	-	-	-		1 Auxiliary - - -	-	-	7 s. p' week.
-	-	-	-	567		Allowance to Postmaster for Delivery -	-	-	16 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	5 s. p' week.
-	-	-	-	-		2 Rural Letter Carriers -	-	-	83 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 52 l. p' year.	-	-	-
-	-	-	16,562	697,674					

‡ Including 5 l. to Sub-Postmaster, Shanklin, for Office Expenses.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—*continued.*

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	69,677	6,765	65,249	1,433	120,766	6,983	398,556	- -	17,947	-	4,303	4,594
Selly - - - - -	90	14	125	-	-	11	537	- -	60	-	19	-
Settle - - - - -	55	5	21	-	-	3	124	- -	10	-	11	-
Sevenoaks - - - - -	165	22	196	1	63	10	786	- -	30	-	8	-
Shaftesbury - - - - -	75	10	69	-	-	7	372	- -	40	-	15	-
Sheerness - - - - -	150	5	40	1	78	5	306	- -	55	-	1	-
Sheffield - - - - -	580	78	*806	30	2,834	84	6,146	- -	-	-	19	-
Shepton Mallet - - - - -	75	4	69	-	-	5	226	- -	30	-	14	-
Sherborne - - - - -	125	16	130	-	-	12	557	- -	85	-	4	-
Shifnal - - - - -	† 86	6	46	-	-	9	332	- -	35	-	12	-
Shipley (Yorkshire) - - - - -	90	3	35	-	-	7	306	- -	50	-	13	-
Shipston-on-Stour - - - - -	80	9	59	-	-	5	264	- -	30	-	8	-
Shoreham - - - - -	85	6	61	-	-	4	226	- -	40	-	9	-
Shrewsbury - - - - -	460	142	1,604	21	1,847	85	5,337	- -	-	-	26	-
Sidmouth - - - - -	65	3	49	-	-	6	194	- -	35	-	14	-
Sittingbourne - - - - -	130	17	148	-	-	8	543	- -	70	-	2	-
Skipton - - - - -	130	29	197	-	-	6	467	- -	60	-	6	-
Sleaford - - - - -	100	21	148	-	-	8	468	- -	50	-	18	-
Carried forward - - -	72,218	7,155	68,852	1,486	125,588	7,258	415,749	- -	18,627	-	4,502	4,594

* Including 3 £., compensation for loss of Private Box and Bag Rents, to Sub-Postmaster, Dronfield.

† Including 26 £., compensation for loss of Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
-	-	-	16,582	697,674	Selby	1 Letter Carrier - - -	14 s. p' week	6 d.	18 s.
-	-	-	-	831		1 Auxiliary - - -	-	-	16 s. p' week.
-	-	-	-	-		1 ditto - - -	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	2 s. p' week.
-	-	-	-	-		8 Rural Letter Carriers - - -	-	-	337 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 85 l. p' year.	-	-	-
-	-	-	-	221	Sevenoaks	1 Clerk - - -	20 s. p' week	1 s.	30 s.
-	-	-	-	-		2 Auxiliaries - - -	-	-	13 s. p' week.
-	-	-	-	-		1 Auxiliary - - -	-	-	6 s. p' week.
-	-	-	-	-		Allowance to Postmaster for Delivery - - -	-	-	8 s. p' week.
-	-	-	-	46		Extra Allowances - - -	-	-	2 s. p' week.
-	-	-	-	1,294		7 Rural Letter Carriers - - -	-	-	307 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 368 l. p' year.	-	-	-
-	-	-	-	571	Sheerness	1 Clerk - - -	20 s. p' week	1 s.	30 s.
-	-	-	-	-		3 Letter Carriers, &c. - - -	14 s. p' week	1 s.	18 s.
-	-	-	-	-		Allowance to Postmaster for Delivery - - -	-	-	20 s. 6d. p' week.
-	-	-	-	-		1 Auxiliary - - -	-	-	7 s. p' week.
-	-	-	-	-		1 Rural Letter Carrier - - -	-	-	44 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmaster & others for Delivery, &c., 50 l. p' year.	-	-	-
-	-	-	80	710	Sheffield	1 Chief Clerk - - -	200 l. p' year	10 l.	250 l.
-	-	-	-	-		1 Second Clerk - - -	140 l. p' year	10 l.	180 l.
-	-	-	-	-		6 Clerks - - -	100 l. p' year	5 l.	140 l.
-	-	-	-	-		8 Sorting Clerks, 1st Section - - -	27 s. 6d. p' week	1 s. 6d.	35 s.
-	-	-	-	-		13 Sorting Clerks, 2nd Section - - -	20 s. p' week	1 s. 6d.	26 s.
-	-	-	266	10,451		1 Inspector of Letter Carriers - - -	90 l. p' year	5 l.	120 l.
-	-	-	-	-		1 Assistant Inspector of Letter Carriers - - -	27 s. p' week	1 s. 6d.	35 s.
-	-	-	-	-		50 Sorters and Letter Carriers, &c. - - -	18 s. p' week	1 s.	23 s., with rise after 10 years to 25 s.
-	-	-	-	414		28 Auxiliaries - - -	-	-	10 s. p' week.
-	-	-	-	-		Allowances to 12 Bag Collectors, each at - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	6 l. 4 d. p' week.
-	-	-	-	-		Five Allowances for sorting Newspapers, of 3 s. p' week - - -	-	-	15 s. p' week.
-	-	-	30	931		1 Medical Officer, 8 s. 6 d. each man - - -	-	-	46 l. p' year.
-	-	-	-	-		4 Rural Letter Carriers - - -	-	-	179 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 1,444 l. p' year.	-	-	-
-	-	-	-	511	Shipley	2 Letter Carriers, &c. - - -	16 s. p' week	1 s.	20 s.
-	-	-	-	-		3 Auxiliaries - - -	-	-	12 s. p' week.
-	-	-	-	-		2 ditto - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	3 s. 6d. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 75 l. p' year.	-	-	-
-	-	-	-	496	Shoreham	1 Letter Carrier - - -	14 s. p' week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	11 s. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	9 s. 9d. p' week.
-	-	-	-	-		2 Rural Letter Carriers - - -	-	-	73 l. p' year.
-	-	-	-	441		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 57 l. p' year.	-	-	-
-	-	-	-	421	Shrewsbury	1 Clerk - - -	140 l. p' year	6 l.	180 l.
-	-	-	-	-		4 Clerks - - -	100 l. p' year	5 l.	180 l.
-	-	-	-	-		6 Sorting Clerks, Upper Section, 27 s. p' week - - -	1 s. 6d.	1 s. 6d.	35 s.
-	-	-	-	-		9 Sorting Clerks, Lower Section, 18 s. p' week - - -	1 s. 6d.	1 s. 6d.	25 s.
-	-	-	-	-		11 Letter Carriers, &c. - - -	16 s. p' week	1 s.	21 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	15 s. p' week.
-	-	-	-	-		1 ditto - - -	-	-	10 s. 6d. p' wk.
-	-	-	-	-		1 ditto - - -	-	-	10 s. p' week.
-	-	-	-	-		1 ditto - - -	-	-	9 s. 6d. p' week.
-	-	-	105	9,379		Allowances to Postmaster for Delivery - - -	-	-	37 s. 6d. p' week.
-	-	-	-	-		Allowance for Office Porter - - -	-	-	12 s. p' week.
-	-	-	-	-		Ditto for cleaning - - -	-	-	9 s. 4 d. p' week.
-	-	-	-	-		Extra Allowances - - -	-	-	20 s. p' week.
-	-	-	-	-		1 Medical Officer - - -	-	-	20 l. p' year.
-	-	-	-	-		70 Rural Letter Carriers - - -	-	-	2,642 l. p' year.
-	-	-	33	926		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 1,787 l. p' year.	-	-	-
-	-	-	-	908	Sittingbourne	2 Letter Carriers, &c. - - -	14 s. p' week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - -	-	-	7 s. 6d. p' week.
-	-	-	-	-		Allowances to Postmaster for Delivery, &c. - - -	-	-	16 s. 6d. p' week.
-	-	-	48	-		Extra Allowances - - -	-	-	12 s. 2d. p' week.
-	-	-	-	-		5 Rural Letter Carriers - - -	-	-	220 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 135 l. p' year.	-	-	-
-	-	-	-	784	Skipton	2 Letter Carriers, &c. - - -	16 s. p' week	1 s.	20 s.
-	-	-	-	-		Extra Allowances - - -	-	-	4 s. p' week.
-	-	-	-	-		4 Rural Letter Carriers - - -	-	-	233 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 125 l. p' year.	-	-	-
-	-	-	17,190	727,320					

POST OFFICE—(C) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1886—continued

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Bural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Asst. mess.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 72,218	7,155	£. 68,852	1,486	£. 125,488	7,258	£. 415,749	£. -	£. 18,627	£. -	£. 4,502	£. 4,594
Slough - - - - -	150	13	148	1	60	13	675	-	70	-	5	-
Soham - - - - -	80	12	132	-	-	4	222	-	35	-	4	-
Southall - - - - -	40	3	24	-	-	5	207	-	-	-	6	-
Southampton - - - -	*878	56	628	18	1,714	63	3,168	-	-	-	17	135
Southend - - - - -	138	3	25	-	-	6	255	-	85	-	1	-
South Merton - - - -	†86	14	† 117	-	-	10	412	-	30	-	12	-
Southport - - - - -	252	12	73	9	492	31	1,373	-	47	-	1	80
South Shields - - - -	192	4	31	4	251	13	620	-	-	-	1	6
Southwell - - - - -	60	7	48	-	-	6	248	-	30	-	8	-
Sowerby Bridge - - - -	90	-	-	-	-	3	144	-	25	-	13	-
Spalding - - - - -	125	17	120	1	63	11	698	-	50	-	5	-
Spennymoor - - - - -	70	3	24	-	-	1	141	-	40	-	9	-
Spilsby - - - - -	85	11	56	-	-	8	471	-	45	-	16	-
Stafford - - - - -	225	25	252	16	996	27	1,597	-	-	-	4	-
Carried forward - - -	74,390	7,332	70,539	1,585	139,164	7,452	425,973	-	19,084	-	4,603	4,815

* Including 126 £. a year compensation for loss of Stamp Poundage.

† Including 61. compensation for loss of Private Box and Bag Rents.

‡ Including 14. compensation to Sub-Postmaster of Castle Hill for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS, in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Slough	1 Clerk - - - -	18 s. p' week -	1 s.	24 s.; thence by 1 s. 6 d. to 30 s. 18 s.
-	-	-	17,190	727,320		2 Letter Carriers, &c.	14 s. p' week -	1 s.	15 s. p' week.
-	-	-	45	1,153		1 Railway Messenger -	-	-	8 s. p' week.
-	-	-	-	-		1 Auxiliary - - - -	-	-	7 s. p' week.
-	-	-	-	-		1 ditto - - - -	-	-	16 s. a week.
-	-	-	-	-		Allowance to Postmaster for Delivery	-	-	6 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	326 l. p' year.
-	-	-	-	-		8 Rural Letter Carriers	-	-	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 124 l. p' year.
-	-	-	-	473	Southall	2 Letter Carriers, &c.	14 s. p' week.	1 s.	18 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	2 s. 6 d. p' week.
-	-	-	-	-		3 Rural Letter Carriers	-	-	108 l. p' year.
-	-	-	-	277	Southampton	1 Clerk - - - -	160 l. p' year -	5 l.	200 l.
-	-	-	-	-		5 ditto - - - -	100 l. p' year -	5 l.	130 l.
-	-	-	-	-		3 of these clerks remain on the Old Scale, 90 l. by 5 l. to 140 l.	-	-	35 s.
-	-	-	-	-		4 Sorting Clerks, Upper Section, 27 s. p' week	1 s. 6 d.	-	25 s.
-	-	-	-	-		7 Sorting Clerks, Lower Section, 20 s. p' week	1 s. 6 d.	-	25 s.
-	-	-	-	-		3 of these clerks remain on the Old Scale, 18 s. by 1 s. 6 d. to 30 s. p' week.	-	-	21 s.
-	-	-	165	6,408		15 Letter Carriers, &c.	16 s. p' week -	1 s.	18 s.
-	-	-	-	-		1 Mail Messenger -	14 s. p' week -	1 s.	11 s. p' week.
-	-	-	-	-		5 Auxiliaries - - - -	-	-	10 s. p' week.
-	-	-	-	-		3 ditto - - - -	-	-	9 s. p' week.
-	-	-	-	-		6 ditto - - - -	-	-	7 s. p' week.
-	-	-	-	-		7 ditto - - - -	-	-	6 s. p' week.
-	-	-	-	-		2 ditto - - - -	-	-	12 s. 6 d. p' week.
-	-	-	40	554		Extra Allowances -	-	-	20 l. p' year.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. each man	-	-	1,010 l. p' year.
-	-	-	-	-		24 Rural Letter Carriers	-	-	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 756 l. p' year.
-	-	-	-	687	Southend	3 Letter Carriers, &c.	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		1 Auxiliary - - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	5 s. p' week.
-	-	-	-	-		2 Rural Letter Carriers	-	-	55 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 31 l. p' year.	-	-	
-	-	-	60	2,378	Southport	1 Clerk - - - -	100 l. a year -	4 l.	110 l. p' year.
-	-	-	-	-		1 ditto - - - -	26 s. p' week -	1 s. 6 d.	32 s. 6 d.
-	-	-	-	-		5 Sorting Clerks - -	18 s. p' week -	1 s.	24 s.
-	-	-	-	-		1 Boy Clerk - - - -	-	-	12 s. p' week.
-	-	-	-	-		16 Letter Carriers, &c.	18 s. p' week -	1 s.	21 s.
-	-	-	135	1,236		10 Auxiliaries - - -	-	-	12 s. p' week.
-	-	-	-	-		4 ditto - - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	18 s. per week.
-	-	-	-	-		1 Rural Letter Carrier	-	-	39 l. p' year.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. each man	-	-	10 l. p' year.
-	-	-	-	392	South Shields	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 60 l. p' year.	-	-	
-	-	-	-	-		1 Clerk - - - -	27 s. p' week -	1 s. 6 d.	35 s.
-	-	-	-	-		3 Clerks - - - -	20 s. p' week -	1 s.	25 s.; thence by 1 s. 6 d. to 35 s.
-	-	-	-	-		1 Sorter - - - -	18 s. p' week -	1 s.	22 s.
-	-	-	-	272		7 Letter Carriers, &c.	18 s. p' week -	1 s.	22 s.
-	-	-	-	-		Allowance to Postmaster for Delivery	-	-	18 s. p' week.
-	-	-	-	-		1 Auxiliary, Ship Letter Carrier -	-	-	16 s. p' week.
-	-	-	-	-		4 Auxiliaries - - -	-	-	9 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	3 s. 6 d. p' week.
-	-	-	45	1,106	Sowerby Bridge	3 Letter Carriers, &c.	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		Extra Allowance -	-	-	1 s. 6 d. p' week.
-	-	-	-	-	Spalding	1 Clerk - - - -	20 s. p' week -	1 s.	30 s.
-	-	-	-	-		1 Letter Carrier -	-	-	14 s. p' week.
-	-	-	-	-		2 Auxiliaries - - -	-	-	13 s. p' week.
-	-	-	-	284		1 ditto - - - -	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	2 s. p' week.
-	-	-	-	-		7 Rural Letter Carriers	-	-	260 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 312 l. p' year.	-	-	
-	-	-	-	672	Stafford	1 Clerk - - - -	120 l. a year -	5 l.	150 l.
-	-	-	-	-		2 Clerks - - - -	90 l. p' year -	4 l.	110 l.
-	-	-	-	-		12 Sorting Clerks -	20 s. p' week -	1 s.	24 s.; then by 1 s. 6 d. to 30 s.
-	-	-	-	-		8 Letter Carriers, &c.	16 s. p' week -	1 s.	22 s.
-	-	-	-	-		5 Auxiliaries - - -	-	-	14 s. p' week.
-	-	-	187	3,261		2 ditto - - - -	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances -	-	-	13 s. 6 d. p' week.
-	-	-	-	-		1 Medical Officer, at 8 s. 6 d. per man, estimated at	-	-	11 l. p' year.
-	-	-	-	-		12 Rural Letter Carriers	-	-	624 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 408 l. p' year.	-	-	
-	-	-	17,867	748,438					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£.		£.		£.		£.	£.	£.	£.	£.	£.
	74,389	7,332	70,538	1,535	129,164	7,459	425,978	-	19,084	-	4,603	4,815
Staines - - - - -	130	11	187	-	-	12	852	-	*110	-	9	-
Stalybridge - - - - -	130	2	13	-	-	7	315	-	50	-	2	-
Stamford - - - - -	205	16	106	3	196	16	726	-	-	-	4	48
Stanmore - - - - -	60	1	8	-	-	5	190	-	20	-	4	-
Staplehurst - - - - -	90	16	211	1	86	13	963	-	30	-	7	-
Stevenage - - - - -	60	5	39	-	-	6	265	-	25	-	7	-
Stockport - - - - -	310	30	274	8	532	33	1,860	-	-	-	9	-
Stockton-on-Tees - - - - -	200	11	96	5	354	16	863	-	-	-	1	65
Stoke-on-Trent - - - - -	371	62	792	11	808	54	3,467	-	-	-	12	-
Stone - - - - -	80	7	53	-	-	6	374	-	30	-	16	-
Stonehouse, Gloucester - - - - -	80	12	91	-	-	6	286	-	30	-	10	-
Stoney Stratford - - - - -	95	11	88	-	-	6	299	-	45	-	12	-
Stonham - - - - -	45	11	84	-	-	6	325	-	20	-	3	-
Stourbridge - - - - -	183	12	139	3	199	11	734	-	-	-	3	-
Stourport - - - - -	40	2	10	-	-	5	229	-	20	-	11	-
Stowmarket - - - - -	195	9	69	-	-	6	346	-	35	-	7	-
Stratford-on-Avon - - - - -	185	7	46	-	-	9	397	-	40	-	4	-
Carried forward - - -	76,698	7,557	72,834	1,566	131,339	7,676	438,469	-	19,539	-	4,724	4,928

* Including 10 l. a year for assistance to Sub-Postmaster of Sunninghill.
† Including 40 l. a year for office expenses at Hanley Receiving Office.

‡ Including 15 l. compensation for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
Water, Fire In- surance, and Tithes.	Fuel and Light	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	£.	Towns. Force. Minimum. Annual Increment. Maximum.
£.	£.	£.	£.	£.	
-	-	-	17,967	746,438	Staines - - 2 Letter Carriers, &c. - 16 s. p' week - 1 s. 18 s. 1 Auxiliary - - - - - - - - - - - - - 12 s. p' week. Allowance to Postmaster for Delivery - - - - - - - - - - - - - 11 s. p' week. 9 Rural Letter Carriers - - - - - - - - - - - - - 432 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 324 l. p' year.
-	-	-	50	1,338	
-	-	-	61	571	Stalybridge - 4 Letter Carriers, &c. - 18 s. p' week - 1 s. 21 s. 1 Auxiliary - - - - - - - - - - - - - 12 s. p' week. Station Messenger - - - - - - - - - - - - - 9 s. p' week. 1 Rural Letter Carrier - - - - - - - - - - - - - 42 l. p' year.
-	-	-	45	1,330	Stamford - 3 Clerks - - - - - 18 s. p' week - 1 s. 6 d. 33 s. 4 Letter Carriers, &c. - 14 s. p' week - 1 s. 18 s. Extra Allowance - - - - - - - - - - - - - 2 s. p' week. 12 Rural Letter Carriers - - - - - - - - - - - - - 441 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 95 l. p' year.
-	-	-	-	282	Staplehurst - 1 Clerk - - - - - 20 s. p' week - 1 s. 33 s. 1 Letter Carrier - - - - - - - - - - - - - 8 s. p' week. 1 ditto - - - - - - - - - - - - - 6 s. 6 d. p' week. Extra Allowance - - - - - - - - - - - - - 10 s. p' week. 11 Rural Letter Carriers - - - - - - - - - - - - - 441 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 459 l. p' year.
-	-	-	33	1,420	Stockport - 1 Clerk - - - - - 100 l. p' year - 5 l. 130 l. 20 l. of this clerk's wages is provided for in Telegraph Estimates, Sub Head (G.). 1 Clerk - - - - - 30 s. p' week - 1 s. 6 d. 38 s. 6 d. 1 ditto - - - - - 27 s. p' week - 1 s. 6 d. 35 s. 4 Sorting Clerks - - - - - 20 s. p' week - 1 s. 6 d. 27 s. 12 Letter Carriers, &c. - 16 s. p' week - 1 s. 20 s. 6 Auxiliaries - - - - - - - - - - - - - 12 s. p' week. 1 ditto - - - - - - - - - - - - - 9 s. p' week. 6 ditto - - - - - - - - - - - - - 8 s. p' week. Allowance to Postmaster for Delivery - - - - - - - - - - - - - 10 s. 6 d. p' week. Extra Allowances - - - - - - - - - - - - - 12 s. 6 d. p' week. 8 Rural Letter Carriers - - - - - - - - - - - - - 283 l. p' year. 1 Medical Officer, 8 s. 6 d. each man - - - - - 8 l. 10 s. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 590 l. p' year.
-	-	-	42	1,621	Stockton-on-Tees 1 Clerk - - - - - 90 l. p' year - 4 l. 110 l. 4 Clerks - - - - - 20 s. p' week - 1 s. 25 s.; thence by 1 s. 6 d. to 30 s.; 1 Clerk rising to 33 s. 1 Sorter, &c. - - - - - 20 s. p' week - 1 s. 25 s. * 3 Letter Carriers, &c. - 18 s. p' week - 1 s. 21 s. * These appointments may be converted, at the option of the Surveyor, into fixed allowances of 21 s. per week each to the Postmaster.
-	-	-	1196	5,646	4 Allowances to Postmaster for Delivery - - - - - 21 s. p'wk. each. 1 Auxiliary - - - - - - - - - - - - - 8 s. p' week. 7 ditto - - - - - - - - - - - - - 10 s. p' week. 1 ditto - - - - - - - - - - - - - 6 s. p' week. 3 Rural Letter Carriers - - - - - - - - - - - - - 139 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 68 l. p' year.
-	-	-	-	553	
-	-	-	-	497	
-	-	-	-	539	Stoke-on-Trent - 1 Clerk - - - - - 120 l. p' year - 5 l. 160 l. 3 Clerks - - - - - 90 l. p' year - 4 l. 110 l. 6 Sorting ditto - - - - - 18 s. p' week - 1 s. 6 d. 33 s. 2 Sorters - - - - - 18 s. p' week - 1 s. 25 s. 18 Letter Carriers, &c. - 16 s. p' week - 1 s. 20 s. 2 Letter Carriers - - - - - - - - - - - - - 10 s. p' week. 7 Auxiliaries - - - - - - - - - - - - - 8 s. p' week. 2 ditto - - - - - - - - - - - - - 7 s. p' week. Extra Allowances - - - - - - - - - - - - - 14 s. p' week. 1 Medical Officer, 8 s. 6 d. per man - - - - - 14 l. p' year. 2 Letter Carriers - - - - - 14 s. p' week - 1 s. 18 s. 2 ditto - - - - - 16 s. p' week - 1 s. 20 s. 4 ditto - - - - - 16 s. p' week - 1 s. 20 s. 15 Rural Letter Carriers - - - - - - - - - - - - - 637 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 1,174 l. p' year.
-	-	-	50	1,306	Tunstall, S.O. Burslem, S.O. Longton, S.O. 3 Clerks - - - - - 18 s. p' week - 1 s. 6 d. 30 s. 4 Letter Carriers, &c. - 16 s. p' week - 1 s. 20 s. 1 Auxiliary - - - - - - - - - - - - - 9 s. p' week. Extra Allowances - - - - - - - - - - - - - 2 s. p' week. 6 Rural Letter Carriers - - - - - - - - - - - - - 282 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 217 l. p' year.
-	-	-	-	310	Stourbridge - 1 Letter Carrier - - - - - 16 s. p' week - 6 d. 18 s. 1 Auxiliary - - - - - - - - - - - - - 10 s. 6 d. p' week. Extra Allowance - - - - - - - - - - - - - 2 s. 6 d. p' week. 7 Rural Letter Carriers - - - - - - - - - - - - - 303 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p' year.
-	-	-	-	542	
-	-	-	19	641	Stratford-on-Avon 1 Letter Carrier - - - - - 16 s. p' week - 6 d. 18 s. 1 Auxiliary - - - - - - - - - - - - - 10 s. 6 d. p' week. Extra Allowance - - - - - - - - - - - - - 2 s. 6 d. p' week. 7 Rural Letter Carriers - - - - - - - - - - - - - 303 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 l. p' year.
-	-	-	18,385	766,916	

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2. Allowances	3. Travel-	4. Poundage	5. Rent.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	for Assist- ance.	ling.	on Sale of Postage Stamps.	
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£.		£.		£.		£.	£.	£.	£.	£.	£.
	76,698	7,567	72,694	1,686	131,339	7,676	438,469	-	19,539	-	4,724	4,928
Stroud, Gloucester - - -	198	18	212	3	222	17	954	-	-	-	6	-
Suffrey, Suffolk - - -	120	21	168	-	-	8	570	-	90	-	17	-
Sunderland - - - - -	420	17	140	11	1,954	43	2,213	-	-	-	2	26
Sutton - - - - -	100	7	100	-	-	18	710	-	50	-	11	-
Swaffham - - - - -	80	23	251	-	-	10	467	-	45	-	13	-
Swansea - - - - -	405	29	801	16	1,343	31	1,941	-	-	-	2	78
Swindon - - - - -	233	28	371	4	296	27	1,525	-	-	-	6	-
Tadcaster - - - - -	100	10	92	-	-	7	354	-	50	-	9	-
Taibach - - - - -	266	3	40	-	-	4	297	-	20	-	3	-
Tamworth - - - - -	116	12	71	-	-	13	644	-	60	-	2	-
Tarporley - - - - -	55	6	35	-	-	6	307	-	30	-	9	-
Taunton - - - - -	375	66	732	18	1,372	40	2,267	-	110	-	19	17
Tavistock - - - - -	100	5	97	-	-	6	346	-	45	-	15	-
Carried forward - - -	79,076	7,802	75,414	1,618	135,326	7,901	451,064	-	19,969	-	4,838	5,049

* Including 11 l. compensation for loss of Private Box and Bag Rents.

† Including half the salary of two Telegraphists who are borne on the Telegraph Establishment, Sub-Head (G.).

‡ Sub. Office, Wivelscombe.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Stroud - -	1 Clerk - - - - -	80 l. - - -	4 l.	106 l.
-	-	-	18,345	766,946		2 Clerks - - - - -	20 s. p' week -	1 s.	25 s., thence by 1s. 6d. to 30 s.
-	-	-	75	1,667		1 Sorter - - - - -	16 s. p' week -	1 s.	24 s.
-	-	-	-	-		2 Letter Carriers - -	14 s. p' week -	1 s.	18 s.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	14 s. a week.
-	-	-	-	-		Allowance to Postmaster for Sorting	- - - - -	-	15 s. a week.
-	-	-	-	-		Extra Allowances - -	- - - - -	-	1s. 6d. p' week.
-	-	-	-	-		13 Rural Letter Carriers	- - - - -	-	549 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - - -	-	189 l. p' year.
-	-	-	-	965	Sunderland - -	1 Clerk - - - - -	140 l. p' year -	6 l.	180 l.
-	-	-	-	-		2 Clerks - - - - -	90 l. p' year -	4 l.	110 l.
-	-	-	-	-		3 Sorting Clerks, Upper Sec- tion.	27 s. p' week -	1 s. 6 d.	35 s.
-	-	-	95	3,689		4 Sorting Clerks, Lower Sec- tion.	20 s. p' week -	1 s.	25 s.
-	-	-	-	-		1 Head Letter Carrier -	24 s. p' week -	1 s.	28 s.
-	-	-	5	976		17 Letter Carriers, &c. -	18 s. p' week -	1 s.	23 s., after 10 years' good service to 25 s.
-	-	-	-	-		4 Auxiliaries - - - - -	- - - - -	-	18s p'week each.
-	-	-	-	-		12 ditto - - - - -	- - - - -	-	10 s. p' week.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	8 s. p' week.
-	-	-	-	-		Allowance to Postmaster for Delivery	- - - - -	-	10s. 6d. p'week.
-	-	-	-	-		Extra Allowances - -	- - - - -	-	26 s. 6 d. p'week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	- - - - -	-	19 l. p' year.
-	-	-	-	-		7 Rural Letter Carriers	- - - - -	-	306 l. p' year.
-	-	-	-	806	Seaham, S.O. -	1 Sub-office Letter Carrier	13 s. p' week -	6 d.	17 s.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - - -	-	194 l. p' year.
-	-	-	-	-	Setton - - -	8 Letter Carriers, &c. -	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		Extra Allowances - -	- - - - -	-	6 s. p' week.
-	-	-	-	-	Carshalton, S.O. -	5 Letter Carriers - -	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		Weekly Allowances to Sub-Postmaster for Delivery, &c.,	- - - - -	-	29 l. p' year.
-	-	-	120	4,190	Swansea - - -	1 Clerk, 1st Class - -	140 l. p' year -	6 l.	180 l.
-	-	-	-	-		4 Clerks, 2nd Class - -	90 l. p' year -	4 l.	110 l.
-	-	-	-	-		5 Sorting ditto - - -	27 s. p' week -	1 s. 6 d.	35 s.
-	-	-	-	-		5 ditto - - - - -	18 s. p' week -	1 s. 6 d.	25 s.
-	-	-	115	2,546		15 Letter Carriers, &c. -	16 s. p' week -	1 s.	21 s.
-	-	-	-	-		2 Auxiliaries - - - - -	- - - - -	-	17 s. p' week.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	13 s. p' week.
-	-	-	-	-		1 ditto - - - - -	- - - - -	-	12 s. p' week.
-	-	-	-	-		3 AUX. MILES - - - - -	- - - - -	-	9 s. p' week.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	6 s. p' week.
-	-	-	-	-		Allowance to Postmaster for Delivery, &c. -	- - - - -	-	29 s. p' week.
-	-	-	-	605		Extra Allowances - -	- - - - -	-	5 s. p' week.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. a man	- - - - -	-	18 l. p' year.
-	-	-	-	-		5 Rural Letter Carriers	- - - - -	-	234 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - - -	-	407 l. p' year.
-	-	-	-	426	Swindon - - -	1 Clerk - - - - -	80 l. p' year -	4 l.	100 l.
-	-	-	-	-		3 Clerks - - - - -	18 s. p' week -	1 s. 6 d.	33 s.
-	-	-	-	-		2 Sorters - - - - -	16 s. p' week -	1 s.	24 s.
-	-	-	-	-		6 Letter Carriers, &c. -	16 s. p' week -	1 s.	20 s.
-	-	-	-	-		Extra Allowances - -	- - - - -	-	1 s. p' week.
-	-	-	-	-		1 Auxiliary - - - - -	- - - - -	-	8 s. p' week.
-	-	-	30	943		18 Rural Letter Carriers	- - - - -	-	779 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - - -	-	335 l. p' year.
-	-	-	-	436	Taibach - - -	1 Letter Carrier - -	16 s. p' week -	1 s.	18 s.
-	-	-	-	-		Extra Allowances - -	- - - - -	-	13s. 6d. p'week.
-	-	-	-	-		3 Rural Letter Carriers	- - - - -	-	125 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - - -	-	92 l. p' year.
-	-	-	-	436	Taunton - - -	1 Clerk, 1st Class - -	120 l. p' year -	5 l.	160 l.
-	-	-	-	-		3 Clerks, 2nd Class - -	90 l. p' year -	4 l.	110 l.
-	-	-	-	-		6 Sorting Clerks, Upper Sec- tion.	26 s. p' week -	1 s. 6 d.	33 s.
-	-	-	78	4,608		7 Sorting Clerks, Lower Section.	20 s. p' week -	1 s.	25 s.
-	-	-	-	-		One-third of one clerk's wages provided for in the Telegraph Estimates, Sub- head "G."	- - - - -	-	-
-	-	-	-	-		5 Letter Carriers, &c. -	16 s. p' week -	6 d.	18 s.
-	-	-	-	-		1 Suburban Letter Carrier -	- - - - -	-	15 s. p' week.
-	-	-	-	-		1 Aux liary - - - - -	- - - - -	-	9 s. p' week.
-	-	-	-	-		1 ditto - - - - -	- - - - -	-	8 s. p' week.
-	-	-	-	-		2 Auxiliaries - - - - -	- - - - -	-	7 s. p' week.
-	-	-	-	-		Allowance to Postmaster for Delivery	- - - - -	-	25 s. 6d. p'week.
-	-	-	-	-		1 Medical Officer, 8 s. 6d. a man	- - - - -	-	12 l. p' year.
-	-	-	-	-		Extra Allowances - -	- - - - -	-	7s. per week.
-	-	-	18,898	788,804		30 Rural Letter Carriers	- - - - -	-	1,112 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - - -	-	723 l. p' year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ants.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 79,076	7,802	£. 75,414	1,618	£. 135,62	7,901	£. 451,064	-	£. 12,939	£. -	£. 4,838	£. 5,049
Teignmouth - - - -	130	3	22	-	-	6	298	-	75	-	1	-
Teabury - - - -	60	6	84	-	-	10	416	-	20	-	13	-
Tenby - - - -	118	7	46	-	-	9	407	-	70	-	2	-
Tetbury - - - -	50	4	25	-	-	5	161	-	15	-	9	-
Tetsworth - - - -	50	10	111	-	-	8	386	-	25	-	4	-
Tewkesbury - - - -	135	15	101	-	-	11	541	-	45	-	4	-
Thame - - - -	70	5	81	-	-	4	214	-	20	-	8	-
Thetford - - - -	120	23	222	-	-	16	734	-	120	-	15	-
Thirak - - - -	115	11	87	-	-	6	528	-	50	-	22	-
Thrapstone - - - -	90	11	76	-	-	7	376	-	30	-	11	-
Tipton - - - -	90	5	27	-	-	9	372	-	80	-	9	-
Tiverton - - - -	150	16	155	-	-	17	823	-	100	-	4	-
Todmorden - - - -	80	6	52	-	-	8	333	-	40	-	17	-
Torquay - - - -	300	8	176	7	469	21	1,368	-	*31	-	-	51
Torrington - - - -	55	2	20	-	-	5	213	-	15	-	8	-
Totnes - - - -	88	11	125	-	-	10	486	-	65	-	21	-
Towcester - - - -	160	9	55	-	-	7	308	-	25	-	9	-
Tredegar - - - -	110	6	86	-	-	5	453	-	50	-	6	-
Tring - - - -	100	13	119	-	-	14	679	-	50	-	8	-
Trowbridge - - - -	135	5	63	-	-	8	367	-	50	-	2	-
Turo - - - -	202	20	268	1	78	14	806	-	100	-	1	-
Tunbridge - - - -	180	8	91	1	65	9	608	-	60	-	1	-
Carried forward - - -	81,664	8,011	77,448	1,627	136,138	8,110	461,998	-	21,075	-	5,013	5,100

* Including 10 l. for assistance to Sub-Postmaster, Brixham.

† Including 2 l. 11 s. compensation for loss of Private Box and Bag Rents to Sub-Postmaster of Harberton.

‡ Including 10 l. compensation for loss of Private Box and Bag Rents.

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	18,898	789,804	Teignmouth	3 Letter Carriers, &c.	14 s. p' week	6 d.	16 s.
-	-	-	33	554		1 Auxiliary	-	-	14 s. p' week.
-	-	-	-	-		Extra Allowances	-	-	6 s. 6 d. p' week.
-	-	-	-	-		2 Rural Letter Carriers	-	-	85 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 31 l. p' year			
-	-	-	-	563	Tenby	2 Letter Carriers, &c.	14 s. p' week	1 s.	18 s.
-	-	-	-	-		1 Auxiliary Letter Carrier	-	-	14 s. p' week.
-	-	-	-	-		1 Ditto in Summer, three months in the year	-	-	11 s. p' week.
-	-	-	56	699		Extra Allowances	-	-	3 s. a week.
-	-	-	-	-		5 Rural Letter Carriers	-	-	190 l. p' year.
-	-	-	-	-		Allowances to Sub-Postmasters & others for Delivery, &c.			
-	-	-	-	260	Tewkesbury	1 Letter Carrier	14 s. p' week	6 d.	16 s.
-	-	-	-	-		1 Auxiliary	-	-	7 s. p' week.
-	-	-	-	-		Allowance to Postmaster for Delivery	-	-	7 s. p' week.
-	-	-	-	-		9 Rural Letter Carriers	-	-	382 l. p' year.
-	-	-	-	576		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 81 l. p' year.			
-	-	-	-	-	Thetford	1 Letter Carrier	12 s. p' week	6 d.	16 s.
-	-	-	-	-		1 Railway Messenger	-	-	15 s. p' week.
-	-	-	-	-		Extra Allowances	-	-	5 s. p' week.
-	-	-	25	851		Allowance to Postmaster for Delivery	-	-	6 s. p' week.
-	-	-	-	-		14 Rural Letter Carriers	-	-	533 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 90 l. p' year.			
-	-	-	-	393	Tipton	6 Letter Carriers, &c.	16 s. p' week	1 s.	20 s.
-	-	-	-	-		3 ditto Auxiliary	-	-	8 s. p' week.
-	-	-	-	-		Extra Allowances	-	-	4 s. p' week.
-	-	-	-	1,211	Tiverton	2 Letter Carriers, &c.	14 s. p' week	6 d.	16 s.
-	-	-	-	-		1 Auxiliary	-	-	8 s. p' week.
-	-	-	-	-		1 ditto	-	-	7 s. p' week.
-	-	-	-	-		1 ditto	-	-	6 s. p' week.
-	-	-	-	802		Allowance to Postmaster for Delivery, &c.	-	-	20 s. p' week.
-	-	-	-	-		12 Rural Letter Carriers	-	-	461 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 154 l. p' year.			
-	-	-	-	563	Todmorden	2 Letter Carriers, &c.	16 s. p' week	6 d.	18 s.
-	-	-	-	-		1 Auxiliary	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances	-	-	5 s. p' week.
-	-	-	-	578		5 Rural Letter Carriers	-	-	185 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 31 l. p' year.			
-	-	-	55	1,287	Torquay	1 Chief Clerk	110 l. p' year	5 l.	140 l.
-	-	-	-	-		1 Clerk	18 s. p' week.	1 s. 6 d.	35 s.
-	-	-	-	-		4 Clerks	18 s. p' week	1 s. 6 d.	30 s.; senior clerk rising to 33 s.
-	-	-	-	522		11 Letter Carriers, &c.	16 s. p' week	6 d.	20 s.
-	-	-	-	-		5 Auxiliaries	-	-	13 s. p' week.
-	-	-	-	-		1 ditto	-	-	11 s. p' week.
-	-	-	-	-		2 ditto	-	-	6 s. p' week.
-	-	-	45	2,440		Extra Allowances	-	-	40 s. 6 d. p' wk.
-	-	-	-	-		2 Rural Letter Carriers	-	-	65 l. p' year.
-	-	-	-	-		1 Medical Officer, 8 s. 6 d. each man, 11 l. p' year.	-	-	-
-	-	-	-	311		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 430 l. p' year.			
-	-	-	-	-	Tredegar	2 Letter Carriers, &c.	16 s. p' week	1 s.	18 s.
-	-	-	-	-		2 Auxiliaries	-	-	7 s. p' week.
-	-	-	-	-		Extra Allowances	-	-	1 s. p' week.
-	-	-	-	757		1 Rural Letter Carrier	-	-	83 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 237 l. p' year.			
-	-	-	-	457	Trowbridge	3 Letter Carriers, &c.	14 s. p' week	6 d.	18 s.
-	-	-	-	-		Allowance to Postmaster for Delivery	-	-	7 s. 6 d. p' week.
-	-	-	-	-		5 Rural Letter Carriers	-	-	196 l. p' year.
-	-	-	-	707		Weekly Allowances to Sub-Postmasters for Delivery, &c., 10 l. per year.			
-	-	-	-	-	Truro	1 Clerk	20 s. p' week	1 s.	30 s.
-	-	-	-	-		2 Letter Carriers, &c.	14 s. p' week	6 d.	16 s.
-	-	-	-	956		Three Allowances to Postmasters for Delivery			
-	-	-	-	-		2 Auxiliaries	-	-	7 s. p' week.
-	-	-	-	-		2 ditto	-	-	6 s. p' week.
-	-	-	-	657		Extra Allowances	-	-	7 s. p' week.
-	-	-	40	-		8 Rural Letter Carriers	-	-	295 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 287 l. p' year.			
-	-	-	40	1,495	Tunbridge	1 Clerk	18 s. p' week	1 s.	30 s.
-	-	-	-	-		4 Letter Carriers, &c.	14 s. p' week	1 s.	16 s.
-	-	-	-	-		Allowance to Postmaster for Delivery, &c.	-	-	12 s. p' week.
-	-	-	-	-		Extra Allowances	-	-	7 s. p' week.
-	-	-	63	1,127		5 Rural Letter Carriers	-	-	325 l. p' year.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 131 l. p' year			
-	-	-	19,254	807,590					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ants.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£ 81,564	8,011	£ 77,448	1,627	£ 136,189	8,110	£ 461,998	£ -	£ 21,075	£ -	£ 5,013	£ 5,100
Tunbridge Wells - - -	250	22	221	4	244	17	1,509	-	-	-	9	-
Twickenham - - -	145	8	181	1	78	19	1,067	-	30	-	3	-
Uckfield - - -	75	10	67	-	-	5	300	-	30	-	14	-
Uxbridge - - -	80	12	66	-	-	4	335	-	20	-	7	-
Ulverston - - -	155	11	77	-	-	9	458	-	65	-	2	-
Uppingham - - -	95	6	46	-	-	8	315	-	30	-	14	-
Uxbridge - - -	110	13	110	1	65	14	719	-	50	-	25	-
Venues - - -	86	1	4	-	-	4	170	-	100	-	31	-
Wakefield - - -	270	29	214	8	511	26	1,465	-	-	-	9	-
Wallingford - - -	100	14	112	-	-	8	463	-	80	-	14	-
Walsall - - -	224	11	82	5	372	19	1,066	-	-	-	3	-
Waltham Cross - - -	130	6	96	-	-	13	668	-	50	-	9	-
Wangford - - -	70	6	61	-	-	2	287	-	20	-	3	-
Wansford - - -	45	9	76	-	-	3	157	-	20	-	5	-
Wantage - - -	99	9	78	-	-	6	291	-	50	-	15	-
Ware - - -	140	15	168	-	-	7	431	-	100	-	15	-
Wareham - - -	90	9	83	-	-	6	352	-	60	-	12	-
Warminster - - -	90	6	33	-	-	7	327	-	45	-	17	-
Warrington - - -	294	25	241	9	586	38	1,882	-	*10	-	9	-
Warwick - - -	174	14	120	1	† 99	12	687	-	40	-	4	-
Carried forward - - -	64,277	8,247	72,558	1,656	135,193	8,337	474,910	-	21,675	-	4,988	5,100

* To Sub-Postmaster of Preston Brook.

† Including half the wages of one Telegraphist who is borne on the Telegraph Establishment, Sub-head (G.).

Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2. Allowance for Assist- ance.	3 Travel- ling.	4 Poundage on Sale of Postage Stamps.	5. Rent.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 84,277	8,247	£. 79,558	1,656	£. 138,193	8,337	£. 474,910	£. -	£. 21,875	£. -	£. 5,233	£. 5,100
Watford - - - -	188	20	215	3	179	26	1,157	-	35	-	5	-
Widnesbury - - - -	157	3	36	-	-	11	459	-	85	-	-	-
Wooden - - - -	50	6	53	-	-	4	197	-	20	-	8	-
Wellingborough - - -	120	8	67	-	-	10	378	-	60	-	2	-
Wellington (Salop) - -	190	30	273	1	78	20	1,204	-	40	-	4	-
Wellington (Somerset) - -	*138	10	66	-	-	10	502	-	70	-	20	-
Wells (Norfolk) - - -	55	3	24	-	-	3	104	-	20	-	6	-
Wells (Somerset) - - -	115	4	29	-	-	7	306	-	50	-	1	-
Walsby - - - -	90	9	53	-	-	8	433	-	45	-	17	-
Welwyn - - - -	55	5	44	-	-	6	308	-	15	-	9	-
West Bromwich - - -	168	2	11	-	-	14	510	-	138	-	-	-
Westbury - - - -	60	5	34	-	-	4	174	-	10	-	9	-
West Hartlepool - - -	180	5	44	1	66	8	358	-	182	-	1	90
Weston-super-Mare - - -	200	16	176	4	322	20	941	-	52	-	5	45
Wetherby - - - -	60	6	45	-	-	5	237	-	25	-	10	-
Weybridge Station - - -	90	10	130	-	-	10	767	-	60	-	10	45
Weymouth - - - -	184	11	131	3	237	9	569	-	100	-	7	-
Whitby - - - -	†177	7	58	-	-	15	447	-	80	-	1	-
Widnesbury (Salop) - -	110	10	98	-	-	15	649	-	50	-	19	-
Whitehaven - - - -	180	4	23	3	193	10	392	-	55	-	1	-
Wickham Market - - -	120	26	226	-	-	10	603	-	55	-	12	-
Carried forward - - -	86,964	8,447	81,394	1,671	139,268	8,562	485,605	-	23,122	-	5,380	5,280

* Including 18 l. compensation for loss of Private Box and Bag Rents.
Note.— For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		Towns. Force. Minimum. Annual Increment. Maximum.
£.	£.	£.	£.	£.	
-	-	-	19,880	829,026	Watford - 1 Clerk - - - 27 s. p' week - 1 s. 6 d. 55 s. 2 Clerks - - - 18 s. p' week - 1 s. 25 s. 5 Letter Carriers, &c. - 16 s. p' week - 6 d. 20 s. 1 Auxiliary Letter Carrier - - - 10 s. 6 d. p' week. 1 Auxiliary - - - 10 s. p' week. 2 ditto - - - 7 s. p' week. 17 Rural Letter Carriers - - - 647 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 194 l. p' year.
-	-	-	45	1,824	Wednesbury - 7 Letter Carriers, &c. - 16 s. p' week - 1 s. 20 s. 3 Auxiliaries - - - 8 s. p' week. Extra Allowances - - - 1 s. 6 d. p' week. 1 Rural Letter Carrier - - - 39 l. p' year.
-	-	-	22	750	Weedon - 1 Station Messenger - 16 s. p' week - 6 d. 20 s. Allowance to Postmaster for Delivery - - - 11 s. p' week. Extra Allowances - - - 3 s. p' week. 3 Rural Letter Carriers - - - 117 l. p' year.
-	-	-	-	328	Wellingborough - 3 Letter Carriers and Station Messengers. 16 s. p' week - 6 d. 18 s. 1 Auxiliary - - - 9 s. p' week. 1 ditto - - - 7 s. p' week. Extra Allowances - - - 4 s. p' week. 5 Rural Letter Carriers - - - 186 l. p' year.
-	-	-	36	663	Wellington (Salop) 1 Clerk - - - 20 s. p' week - 1 s. 30 s. 2 Letter Carriers - - - 17 s. p' week - 1 s. 20 s. 2 Auxiliaries - - - 8 s. p' week. Allowance to Postmaster for Delivery - - - 12 s. p' week. Extra Allowances - - - 6 s. p' week. 16 Rural Letter Carriers - - - 688 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 326 l. p' yr.
-	-	-	-	796	West Bromwich - 7 Letter Carriers, &c. - 16 s. p' week - 1 s. 20 s. 7 Auxiliaries - - - 8 s. p' week. Extra Allowances - - - 4 s. p' week. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 5 l. p' year.
-	-	-	36	537	West Hartlepool - 1 Clerk - - - 18 s. p' week - 1 s. 30 s. 1 Letter Carrier - - - 20 s. p' week. 4 Auxiliaries - - - 9 s. p' week. 1 ditto - - - 7 s. p' week. Allowance to Postmaster for Delivery, &c. - - - 39 s. p' week. 2 Rural Letter Carriers - - - 62 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 30 l. p' year.
-	-	-	-	636	Weston-super-Mare 1 Clerk - - - 90 l. p' year - 4 l. 110 l. 1 ditto - - - 20 s. p' week - 1 s. 33 s. 2 Clerks - - - 20 s. p' week - 1 s. 30 s. 7 Letter Carriers, &c. - 16 s. p' week - 6 d. 18 s. 4 Auxiliaries - - - 13 s. p' week. 1 Auxiliary - - - 12 s. p' week. 1 ditto - - - 7 s. p' week. Extra Allowance for Delivery - - - 19 s. 6 d. p' week. 7 Rural Letter Carriers - - - 247 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 149 l. p' year.
-	-	-	38	865	Weymouth - 1 Clerk - - - 20 s. p' week - 1 s. 6 d. 35 s. 2 ditto - - - 20 s. p' week - 1 s. 25 s., thence by 1 s. 6 d. to 33 s. 7 Letter Carriers, &c. - 16 s. p' week - 1 s. 20 s. Allowance to Postmaster for Delivery - - - 31 s. p' week. Extra Allowances - - - 1 s. 6 d. p' week. 2 Rural Letter Carriers - - - 114 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 48 l. p' year.
-	-	-	-	431	Whitby - 4 Letter Carriers, &c. - 12 s. p' week - 1 s. 16 s. 1 Summer Letter Carrier (4 months in the year). - - - 7 s. p' week. 3 Summer Letter Carriers (4 months in the year). - - - 9 s. p' week. 2 Auxiliaries (8 months in the year). - - - 7 s. p' week. Summer Allowances (4 months in the year). - - - 2 s. 6 d. p' week. Extra Allowances - - - 3 s. p' week. 5 Rural Letter Carriers - - - 200 l. p' year.
-	-	-	52	973	Whitehaven - 1 Clerk - - - 26 s. p' week - 1 s. 6 d. 33 s. 2 Clerks - - - 18 s. p' week - 1 s. 25 s. Half of the salary of one of these Clerks is provided for in the Telegraph Estimates, Sub-Head (G.).
-	-	-	40	1,781	3 Letter Carriers, &c. - 16 s. p' week - 1 s. 20 s. 1 Auxiliary - - - 12 s. p' week. 1 ditto - - - 9 s. 6 d. p' week. 2 ditto - - - 7 s. p' week. Allowance to Postmaster for Delivery - - - 1 s. p' week. 3 Rural Letter Carriers - - - 138 l. p' year. Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 12 l. p' year.
-	-	-	79	842	
-	-	-	-	926	
-	-	-	67	911	
-	-	-	-	1,016	
-	-	-	20,399	847,412	

The Postmaster is also in receipt of a superannuation allowance of 130 l. per annum as late Clerk in the Post Office; the amount is provided for in Sub-Head (I.).

POST OFFICE--(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1900--continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowances for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 86,964	8,447	£. 61,304	1,671	£. 139,368	8,562	£. 488,608	£. -	£. 23,123	£. -	£. 5,380	£. 5,380
Widnes - - - - -	88	5	41	-	-	5	299	-	55	-	23	-
Wigan - - - - -	266	27	187	7	471	20	1,299	-	-	-	6	-
Wigan - - - - -	70	3	11	-	-	6	269	-	25	-	11	-
Wimborne - - - - -	80	19	101	-	-	16	466	-	60	-	21	-
Winchester - - - - -	260	21	221	6	354	20	1,153	-	47	-	4	-
Winchester - - - - -	106	14	122	-	-	7	601	-	50	-	7	-
Widmermore - - - - -	119	4	39	-	-	2	235	-	60	-	8	-
Windsor - - - - -	226	9	77	5	261	21	1,080	-	50	-	7	90
Winstow - - - - -	70	5	49	-	-	6	270	-	25	-	8	-
Winbeach - - - - -	186	28	236	4	310	20	998	-	-	-	3	-
Witham - - - - -	99	6	46	-	-	5	250	-	60	-	11	-
Witney - - - - -	60	4	36	-	-	7	228	-	25	-	12	-
Woburn - - - - -	65	6	46	-	-	5	223	-	20	-	8	-
Wokingham - - - - -	110	4	26	-	-	7	404	-	60	-	14	-
Woking Station - - - - -	80	6	93	-	-	3	310	-	45	-	7	-
Wolverhampton - - - - -	460	29	264	14	1,295	35	2,104	-	-	-	9	-
Woodbridge - - - - -	105	14	112	-	-	8	353	-	60	-	17	-
Woodford Green - - - - -	80	4	62	-	-	18	842	-	20	-	10	-
Woodstock - - - - -	65	5	26	-	-	3	136	-	20	-	7	-
Worcester - - - - -	340	31	312	11	792	45	2,060	-	-	-	7	-
Workington - - - - -	80	2	8	-	-	6	264	-	51	-	16	-
Carried forward - - -	89,957	8,685	53,402	1,718	142,751	8,821	499,447	-	23,275	-	5,596	5,370

* Including 10 L. to Odham S.O. † Including 10 L. to Eton S.O.
Notes.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (G.).

POST OFFICE—(C) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued

6.	7.	8.	9.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).		Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Widnes -	3 Letter Carriers, &c. Allowance to Postmaster 1 Auxiliary 1 Rural Letter Carrier Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 62 l. p' year.	16 s. p' week -	6 d.	18 s. 16 s. p' week. 8 s. p' week. 46 l. p' year.
-	-	-	20,399	847,412	Wigan -	1 Clerk 5 Sorting Clerks Boy Clerk 7 Letter Carriers, &c. 1 Auxiliary 3 Auxiliaries 3 ditto Extra Allowances 6 Rural Letter Carriers Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 262 l. p' year.	80 l. p' year - 20 s. p' week - 1 s. 6d. to 30 s.; 1 Clerk rising to 33 s. (old Scale). 18 s. p' week -	4 l. 1 s. -	100 l. 24 s., then by rising to 33 s. 12 s. p' week. 21 s. 13 s. p' week. 10 s. p' week. 8 s. p' week. 19 s. p' week. 346 l. p' year.
-	-	-	138	2,337	Winchester -	1 Clerk 1 ditto 3 Clerks 6 Letter Carriers, &c. 1 Stampor 2 Auxiliaries Allowance to Postmaster for Delivery 1 Medical Officer, 8 s. 6 d. a man, 7 l. 13 s. per year. 11 Rural Letter Carriers Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 129 l. p' year.	90 l. p' year - 18 s. p' week - 18 s. p' week - 16 s. p' week - 18 s. p' week -	4 l. 1 s. 6 d. 1 s. 6 d. 1 s. 1 s.	110 l. 33 s. 30 s. 20 s. 23 s. 7 s. p' week. 32 s. 6 d. p' week.
-	-	-	81	2,120	Windsor -	4 Clerks 11 Letter Carriers, &c. Extra Allowances 1 Medical Officer, 8 s. 6 d. a man, 8 l. 10 s. p' year. 10 Rural Letter Carriers Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 44 l. p' year.	20 s. p' week - 16 s. p' week -	1 s. 1 s.	30 s. 21 s. 11 s. p' week.
-	-	-	163	1,864	Winsor -	1 Clerk 1 ditto 2 ditto 3 Letter Carriers, &c. 1 Auxiliary 1 ditto Extra Allowances 15 Rural Letter Carriers Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 204 l. p' year.	18 s. p' week - 18 s. p' week - 18 s. p' week - 14 s. p' week -	1 s. 6 d. 1 s. 6 d. 1 s. 6 d. 1 s.	38 s. 33 s. 30 s. 18 s. 12 s. p' week. 8 s. p' week. 4 s. p' week. 596 l. p' year.
-	-	-	51	1,786	Wolverhampton -	1 First Class Clerk 4 Second Class Clerks 4 Sorting Clerks, Upper Section 4 Sorting Clerks, Lower Section. Allowance to Postmaster for 2 Boy Clerks 17 Letter Carriers, &c. 4 Assistant Letter Carriers 1 Auxiliary 5 Auxiliaries 1 Auxiliary Extra Allowances Allowance to Postmaster for Delivery, &c. 1 Medical Officer, 8 s. 6 d. per man, 20 l. p' year. 7 Rural Letter Carriers Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 399 l. p' year.	140 l. p' year - 100 l. p' year - 27 s. p' week - 18 s. p' week -	6 l. 5 l. 1 s. 8 d. 1 s. 6 d.	180 l. 130 l. 24 s. 25 s.
-	-	-	-	361	Woodford Green -	5 Letter Carriers, &c. 3 Auxiliaries 3 ditto Allowance to Postmaster for Delivery Extra Allowance	16 s. p' week -	1 s.	20 s. 9 s. p' week. 8 s. p' week. 10 s. p' week. 5 s. 6 d. p' week.
-	-	-	33	1,017	Buckhurst Hill S.O. Loughton S. O.	3 Letter Carriers, &c. 4 ditto, &c. Weekly Allowance to Sub-Postmasters & others for Delivery, &c., 59 l. p' year.	16 s. p' week - 16 s. p' week -	1 s. 1 s.	20 s. 20 s.
-	-	-	-	254	Worcester -	1 First Class Clerk 2 Second Class Clerks 7 Sorting Clerks 9 Letter Carriers, &c. 8 Auxiliaries 1 Auxiliary Allowance to Postmaster for Delivery Extra Allowances 1 Medical Officer, 8 s. 6 d. a man, 16 l. p' year. 27 Rural Letter Carriers Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 307 l. p' year.	120 l. p' year - 90 l. p' year - 20 s. p' week - 16 s. p' week -	5 s. 4 l. 1 s. 6 d.	160 l. 110 l. 25 s., thence by 1 s. 6 d. to 33 s. 20 s. 8 s. p' week. 6 s. p' week. 8 s. p' week. 12 s. p' week.
-	-	-	130	3,631					
-	-	-	-	419					
-	-	-	21,014	871,492					

‡ Allowance to Sub-Postmaster, Loughton, for office expenses.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, Year ending 31 March 1880—continued.

POST TOWNS.	1. SALARIES AND WAGES.								2.	3.	4.	5.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£.		£.		£.		£.	£.	£.	£.	£.	£.
	89,957	8,685	83,482	1,718	142,781	8,821	499,447	-	23,875	-	5,596	5,370
Worksop - - - - -	90	5	33	-	-	9	445	-	50	-	17	-
Weything - - - - -	200	6	39	1	63	10	576	-	40	-	1	-
Wotton-under-Edge - - -	70	3	24	-	-	6	231	-	30	-	8	-
Wragby - - - - -	151	7	29	-	-	5	343	-	15	-	6	-
Wrexham - - - - -	187	19	167	3	181	18	897	-	50	-	9	-
Wymondham - - - - -	80	8	51	-	-	11	505	-	30	-	8	-
Yarm - - - - -	55	9	67	-	-	2	263	-	25	-	9	-
Yarmouth, Norfolk - - -	298	21	166	6	439	27	1,355	-	-	-	8	69
Yeovil - - - - -	136	7	39	-	-	9	389	-	102	-	2	-
York - - - - -	450	114	950	8	1,798	72	4,364	-	-	-	38	85
Poundage at Money Order Sub- Offices.	-	-	-	-	-	-	-	-	-	-	12,048	-
For Incidental Payments -	-	-	-	-	-	-	-	17,000	-	3,400	-	-
	91,574	8,884	85,047	1,781	145,232	8,990	508,815	17,000	24,217	3,400	17,750	5,524
Probable Increase - - -	1,000	-	1,000	-	2,500	-	10,500	-	500	-	-	-
TOTALS - - -	92,574	8,884	86,047	1,781	147,732	8,990	519,315	17,000	24,717	3,400	17,750	5,524
Sub-Postmasters - - -	86,047	* Including 10 l. compensation for loss of Private Box and Bag Rents. † Including 6 l. compensation for loss of Private Box and Bag Rents. Note.—For Allowances to Postmasters and others for Telegraph Duty, see Estimate for Telegraph Service, Sub-Head (C.).										
Clerks - - - - -	147,732											
Letter Carriers, &c. - - -	519,315											
Incidental Salaries - - -	17,000											
TOTAL SALARIES AND WAGES - } £.	862,668											

C-1.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN ENGLAND and WALES, Year ending 31 March 1880—continued.

6.	7.	8.	9.	Total Amount required for each Establish- ment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).		Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Worksoop - -	2 Letter Carriers, &c. -	16 s. p' week -	1 s.	20 s.
-	-	-	21,014	871,492		1 Auxiliary - - - -	- - - -	- -	12 s. p' week.
						2 ditto - - - -	- - - -	- -	8 s. p' week.
						1 ditto - - - -	- - - -	- -	7 s. p' week.
			10	645		Allowance to Postmaster for Delivery -	- - - -	- -	14 s. p' week.
						Extra Allowances - - - -	- - - -	- -	4 s. 6 d. p' wk.
						3 Rural Letter Carriers - - - -	- - - -	- -	173 l. p' year.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,	- - - -	- -	29 l. per year.
					Worthing - -	1 Clerk - - - -	20 s. p' week -	1 s.	30 s.
			105	1,024		5 Letter Carriers, &c. -	16 s. p' week -	1 s.	20 s.
						1 Auxiliary - - - -	- - - -	- -	7 s. p' week.
						1 ditto - - - -	- - - -	- -	6 s. p' week.
				363		Allowances to Postmaster for Station Service -	- - - -	- -	24 s. 6 d. p' wk.
						3 Rural Letter Carriers - - - -	- - - -	- -	129 l. p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - -	- -	108 l. p' year.
					Wrexham - -	1 Clerk - - - -	18 s. p' week -	1 s. 6 d.	33 s.
				444		2 Clerks - - - -	18 s. p' week -	1 s. 6 d.	30 s.
						2 Letter Carriers, &c. -	16 s. p' week -	1 s.	20 s.
						1 Auxiliary - - - -	- - - -	- -	14 s. p' week.
						2 ditto - - - -	- - - -	- -	8 s. p' week.
			58	1,549		Extra Allowances - - - -	- - - -	- -	2 s. p' week.
						13 Rural Letter Carriers - - - -	- - - -	- -	554 l. p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - -	- -	165 l. p' year.
				674	Yarmouth - -	1 Clerk - - - -	100 l. p' year -	5 l.	130 l.
						1 ditto - - - -	80 l. p' year -	3 l.	100 l.
				419		3 Clerks - - - -	20 s. p' week -	1 s.	25 s., then by 1 s. 6 d. to 30 s., one rising to 33 s.
						3 Sorters - - - -	16 s. p' week -	1 s.	20 s.
						10 Letter Carriers, &c. -	16 s. p' week -	1 s.	21 s.
						1 Stamper - - - -	16 s. p' week -	1 s.	21 s.
						1 Auxiliary Stamper - - - -	- - - -	- -	14 s. p' week.
						1 Auxiliary - - - -	- - - -	- -	11 s. p' week.
			52	720		5 ditto - - - -	- - - -	- -	8 s. p' week.
						Two Allowances to Postmaster for providing for Auxiliaries during summer Months, 16 s. per week.	- - - -	- -	
						1 Temporary Sorter, 14 s. per week, for 13 weeks in the year.	- - - -	- -	
						Extra Allowances - - - -	- - - -	- -	35 s. p' week.
			160	7,845		4 Rural Letter Carriers - - - -	- - - -	- -	157 l. p' year.
						1 Medical Officer, 8 s. 6 d. each man, 9 l. p' year.	- - - -	- -	
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,	- - - -	- -	169 l. p' year.
				12,048	Gorleston S. O.	1 Letter Carrier - - - -	16 s.	1 s.	20 s.
					York - - -	1 Clerk - - - -	140 l. p' year -	6 l.	180 l.
						3 Clerks - - - -	100 l. p' year -	5 l.	130 l.
120	1,800	350	350	23,020		7 Sorting Clerks, 1st Section -	27 s. p' week -	1 s. 6 d.	35 s.
						11 ditto, 2nd Section -	18 s. p' week -	1 s. 6 d.	25 s.
						1 Inspector of Letter Carriers -	24 s. p' week -	1 s.	28 s.
						14 Letter Carriers, &c. -	18 s. p' week -	1 s.	22 s.
						5 Porters - - - -	- - - -	- -	30 s. p' wk. each.
						1 Auxiliary - - - -	- - - -	- -	13 s. p' week.
						1 ditto - - - -	- - - -	- -	10 s. 6 d. p' wk.
						5 ditto - - - -	- - - -	- -	10 s. p' week.
						7 ditto - - - -	- - - -	- -	9 s. p' week.
						Extra Allowances - - - -	- - - -	- -	9 s. 6 d. p' week.
						1 Medical Officer, 8 s. 6 d. a man, 19 l. p' year.	- - - -	- -	
						38 Rural Letter Carriers - - - -	- - - -	- -	1,685 l. p' year.
						Allowance to Postmaster for Rural Letter Carriers, 40 s. 6 d. per week.	- - - -	- -	
						Weekly Allowances to Sub-Postmasters & others for Delivery &c.,	- - - -	- -	935 l. p' year.
120	1,800	350	21,831	922,660					
-	-	-	2,500	18,000					
120	1,800	350	24,331	940,660					

POST OFFICE—continued.

Sub-Head (C.)—continued.

PROVINCIAL ESTABLISHMENTS IN IRELAND,

POST TOWNS.	10. SALARIES AND WAGES.								11.	12.	13.	14.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.				
Sorting Office, Dublin - -	-	75	926	-	26	47	2,317	-	-	-	11	-
Abbeyleix - - - -	45	8	45	-	-	3	139	-	20	-	6	-
Antrim - - - -	45	1	5	-	-	2	81	-	10	-	3	-
Arklow - - - -	40	2	7	-	-	3	91	-	10	-	6	-
Armagh - - - -	150	26	175	1	68	14	626	-	75	-	3	5
Athenry - - - -	50	7	59	-	-	8	272	-	25	-	6	-
Athlone - - - -	90	7	36	-	-	7	268	-	70	-	16	-
Athy - - - -	80	19	145	-	-	10	429	-	50	-	10	-
Bagnalstown - - -	60	7	51	-	-	3	178	-	25	-	6	-
Ballina - - - -	80	20	114	-	-	6	386	-	55	-	13	-
Ballinasloe - - -	120	29	221	-	-	14	592	-	65	-	4	-
Ballisodare - - -	45	11	88	-	-	2	106	-	10	-	2	-
Ballybrophy - - -	40	3	55	-	-	4	128	-	15	-	1	20
Ballyhaunis - - -	45	4	19	-	-	2	88	-	30	-	4	-
Ballymena - - - -	126	21	123	-	-	2	105	-	55	-	2	-
Ballymoney - - -	90	19	128	-	-	5	175	-	25	-	10	-
Ballymote - - - -	50	7	43	-	-	4	169	-	25	-	5	-
Banagher - - - -	40	3	13	-	-	4	126	-	10	-	4	-
Banbridge - - - -	75	4	26	-	-	7	226	-	30	-	12	-
Bandon - - - -	104	21	201	-	-	15	640	-	50	-	3	-
Bantry - - - -	*63	9	49	-	-	2	109	-	20	-	5	-
Belfast - - - -	585	94	913	22	1,916	78	4,164	-	-	-	12	17
Belturbet - - - -	65	17	124	-	-	4	165	-	30	-	8	-
Boyle - - - -	65	6	34	-	-	5	193	-	30	-	8	-
Bray - - - -	115	2	17	-	-	9	367	-	60	-	-	-
Buttervant - - - -	†61	3	26	-	-	4	169	-	20	-	6	-
Cahir - - - -	†101	10	115	-	-	7	363	-	60	-	8	-
Callan - - - -	40	7	33	-	-	5	222	-	10	-	5	-
Carlow - - - -	135	16	97	-	-	15	474	-	75	-	2	-
Carrickfergus - - -	35	3	11	-	-	4	143	-	15	-	6	-
Carrickmacross - -	45	4	22	-	-	1	68	-	15	-	4	-
Carrick-on-Shannon -	90	23	179	-	-	7	286	-	60	-	10	-
Carrick-on-Suir - -	45	1	3	-	-	5	176	-	20	-	8	-
Cashel - - - -	§80	4	31	-	-	6	209	-	25	-	9	-
Castlebar - - - -	75	7	25	-	-	3	186	-	30	-	9	-
Castleblayney - - -	60	16	88	-	-	5	162	-	35	-	8	-
Castledawson - - -	30	8	41	-	-	1	112	-	5	-	4	-
Castlereagh - - -	100	21	154	-	-	5	400	-	60	-	10	-
Cavan - - - -	60	10	71	-	-	4	156	-	43	-	10	-
Charleville - - - -	‡53	9	42	-	-	8	326	-	20	-	10	-
Claremorris - - - -	80	11	109	-	-	4	303	-	50	-	5	-
Clones - - - -	60	16	132	-	-	5	224	-	25	-	8	-
Clonmel - - - -	180	13	86	1	78	12	498	-	80	-	1	-
Carried forward - -	3,598	604	4,882	24	2,088	361	16,611	-	1,463	-	283	42

* Including 3 l. 3 s. compensation for loss of Private Box and Bag Rents.

† Including 1 l. compensation for loss of Private Box and Bag Rents.

‡ Including 10 l. 10 s. compensation for loss of Private Box and Bag Rents.

§ Including 10 l. 10 s. compensation for loss of Private Box and Bag Rents.

|| Including 3 l. compensation for loss of Private Box and Bag Rents.

Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—continued.

Sub-Head (C.)—continued.

FOR THE YEAR ENDING 31 MARCH 1880.

15.	16.	17.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.					
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]					
£.	£.	£.	£.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
-	-	-	-	3,280	Armagh - - -	1 Clerk - - - - -	16 s.	1 s.	26s. p' week.
-	-	-	-	255		2 Letter Carriers - - - -	11 s.	6 d.	15s. p' week.
-	-	-	-	144		1 Railway Messenger - - -	-	-	14s. p' week.
-	-	-	-	154		10 Rural Letter Carriers - -	-	-	277 l. p' ann.
-	-	-	-	22		1 Letter Carrier at Sub-Office	-	-	11s. p' week.
-	-	-	-	1,124		Extra Allowances - - - -	-	-	10s. p' week.
-	-	-	-	412		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,			186 l. per annum.
-	-	-	-	480					
-	-	-	-	714	Ballymena - - -	2 Letter Carriers - - - -	11 s.	6 d.	15s. p' wk.
-	-	-	-	320		Weekly Allowances to Sub-Postmaster for Delivery, &c., 33 l. per annum.			
-	-	-	-	648					
-	-	-	-	1,056	Belfast - - -	1 First Class Clerk - - -	170 l.	8 l.	210 l. p' ann.
-	-	-	-	245		2 Second Class Clerks - - -	120 l.	5 l.	150 l. p' ann.
-	-	-	-	259		5 Third Class Clerks - - -	90 l.	4 l.	110 l. p' ann.
-	-	-	-	186		1 Inspector of Letter Carriers	80 l.	4 l.	110 l. p' ann.
-	-	-	-	14		5 Sorting Clerks - - - -	27 s.	1 s. 6 d.	35s. p' week.
-	-	-	-	425		7 Sorting Clerks - - - -	20 s.	1 s. 6 d.	26s. p' week.
-	-	-	-	428		39 Letter Carriers - - - -	18 s.	1 s.	23s. p' week.
-	-	-	-	292		(After 10 years good service to 25 s. per week.)			
-	-	-	-	193		9 Boy Sorters - - - -	12 s.	1 s.	15s. p' week.
-	-	-	-	369		1 Hall Porter - - - -	-	-	10 s. p' week.
-	-	-	-	1,024		1 Night Watchman - - - -	-	-	10 s. p' week.
-	-	-	-	246		Extra Allowances - - - -	-	-	45s. p' week.
-	-	-	-	123		16 Rural Letter Carriers - -	-	-	498 l. p' ann.
-	-	-	-	392		12 Letter Carriers at Sub-Offices	-	-	303 l. p' ann.
-	-	-	-	330		Medical Officer, 8 s. 6 d. for each Man; estimated at 35 l. per annum.			
-	-	-	-	589		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,			616 l. per annum.
-	-	-	-	282		Charge to Postal Account of one-sixth of Salaries of Telegraph Clerks at			Waring-street and Donegal-square Branch Offices, estimated at 71 l. per annum.
-	-	-	-	647	Bray - - -	3 Letter Carriers - - - -	14s.	6 d.	18s. p' week.
-	-	-	-	310		6 Rural Letter Carriers - - -	-	-	200 l. p' ann.
-	-	-	-	817		Extra Allowances - - - -	-	-	9s. 6d. p' wk.
-	-	-	-	210		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,			13 l. per annum.
-	-	-	-	149					
-	-	-	-	625					
-	-	-	-	252	Carlow - - -	2 Letter Carriers - - - -	10 s.	6 d.	14s. p' week.
-	-	-	-	354		1 Auxiliary Letter Carrier - -	-	-	6s. p' week.
-	-	-	-	325		1 Railway Messenger - - -	-	-	8s. p' week.
-	-	-	-	353		11 Rural Letter Carriers - -	-	-	346 l. p' ann.
-	-	-	-	192		Allowance for Sunday Wall Box Collection	-	-	1s. p' week.
-	-	-	-	724		Weekly Allowances to Sub-Postmasters and others for Delivery, &c.,			29 l. per annum.
-	-	-	-	340					
-	-	-	-	451					
-	-	-	-	552	Clonmel - - -	1 Clerk - - - -	18 s.	1 s.	30 s. p' week.
-	-	-	-	449		2 Letter Carriers - - - -	12 s.	6 d.	16s. p' week.
-	-	-	-	963		10 Rural Letter Carriers - -	-	-	338 l. p' ann.
-	-	-	-	40		Extra Allowances - - - -	-	-	5s. 6d. p' wk.
-	-	-	-	323		Weekly Allowances, &c. to Sub-Postmasters and others for Delivery, &c.,			63 l. per annum.
-	-	-	-	29,290					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN IRELAND, for the Year ending 31 March 1880—*continued.*

POST TOWNS.	10. SALARIES AND WAGES.								11.	12.	13.	14.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward . . .	£.		£.		£.		£.	£.	£.	£.	£.	£.
	3,598	604	4,882	24	2,088	361	16,611	-	1,463	-	283	42
Coleraine	100	12	104	-	-	4	178	-	65	-	2	-
Cork	485	52	443	15	1,212	44	2,155	-	-	-	4	95
Curragh Camp	135	1	3	-	27	-	26	-	45	-	-	-
Donegal	60	15	107	-	-	2	123	-	20	-	6	-
Downpatrick	98	14	107	-	-	3	151	-	30	-	1	-
Drogheda	150	33	246	1	5	21	775	-	115	-	4	-
Dromod	*41	5	32	-	-	3	172	-	20	-	2	-
Dundalk	135	15	78	1	57	9	336	-	60	-	2	-
Dungannon	100	29	193	-	-	13	471	-	70	-	17	-
Dungarvan	40	1	4	-	-	2	101	-	15	-	9	-
Edgeworthstown	†62	19	96	-	-	9	338	-	30	-	6	-
Enfield	50	12	114	-	-	4	204	-	20	-	6	-
Ennis	115	21	154	-	-	7	365	-	70	-	3	-
Enniscorthy	70	9	44	-	-	9	283	-	35	-	14	-
Enniskillen	145	21	119	-	-	6	273	-	65	-	2	-
Ennistimon	30	3	30	-	-	-	26	-	-	-	3	-
Fermoy	86	4	25	-	-	5	216	-	40	-	-	-
Ferne	45	8	51	-	-	3	169	-	20	-	3	-
Foxford	‡32	1	3	-	-	1	65	-	10	-	1	-
Galway	158	29	160	3	184	13	648	-	-	-	8	-
Gorey	80	23	160	-	-	6	325	-	55	-	14	-
Greystones	60	7	69	-	-	4	149	-	25	-	5	-
Kells	§106	24	166	1	45	10	375	-	30	-	12	-
Kilcock	30	3	10	-	-	2	98	-	10	-	2	-
Kildare	40	4	23	-	-	3	106	-	20	-	3	-
Kilkenny	138	11	112	2	102	14	479	-	-	-	1	-
Killarney	115	25	222	-	-	12	488	-	60	-	2	-
Killucan	65	15	112	-	-	1	119	-	30	-	7	-
Kilmallock	75	15	113	-	-	10	403	-	35	-	9	-
Kilrush	75	4	55	-	-	2	88	-	25	-	6	-
Kingstown	175	4	70	4	210	15	760	-	-	-	-	-
Kinsale	60	5	28	-	-	4	123	-	39	-	9	-
Larne	60	3	14	-	-	2	70	-	25	-	8	-
Letterkenny	75	29	156	-	-	6	260	-	40	-	12	-
Carried forward . . .	6,889	1,080	8,305	51	3,930	610	27,529	-	2,587	-	466	137

* Including 1 l. 1 s. compensation for loss of Private Box and Bag Rents.

† Including 2 l. compensation for loss of Private Box and Bag Rents.

‡ Including 1 l. 15 s. compensation for loss of Private Box and Bag Rents.

§ Including 15 l. 13 s. 4 d. compensation for loss of Private Box and Bag Rents.

Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1880—continued.

15.	16.	17.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	[The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	323	Coleraine - - -	2 Letter Carriers - - -	11 s.	6 d.	14s. p' week.
-	-	-	20		2 Rural Letter Carriers - - -	-	-	50l. p' ann.
-	-	-	130		Extra Allowances - - -	-	-	15s. p' week.
-	-	-	3		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 18 l. per annum.	-	-	
-	-	-	316	Cork - - -	1 First Class Clerk - - -	140 l.	6 l.	180l. p' ann.
-	-	-	15		and for Packet Duty - - -	-	-	10l. p' ann.
-	-	-	45		3 Second Class Clerks - - -	90 l.	4 l.	110l. p' ann.
-	-	-	267		10 Sorting Clerks, viz.: 3 First Section - - -	25 s.	1 s. 6 d.	35s. p' week.
-	-	-	693		7 Second Section - - -	18 s.	1 s. 6 d.	25s. p' week.
-	-	-	19		1 Head Letter Carrier - - -	18 s.	1 s.	24s. p' week.
-	-	-	169		17 Letter Carriers - - -	16 s.	1 s.	20s. p' week.
-	-	-	532		5 Auxiliary Sorters - - -	-	-	12s. p' week.
-	-	-	394		2 Auxiliary Letter Carriers - - -	-	-	10s. p' week.
-	-	-	741		1 Letter Carrier at Sub-Office - - -	-	-	14s. p' week.
-	-	-	446		1 - Ditto - - -	-	-	10s. p' week.
-	-	-	641		1 Auxiliary Letter Carrier at Sub-Office - - -	-	-	6s. p' week.
-	-	-	89		16 Rural Letter Carriers - - -	-	-	486 l. p' ann.
-	-	-	402		Extra Allowances 21 s. per week.	-	-	
-	-	-	288		Medical Officer, 8 s. 6 d. for each man, estimated at 14 l. per annum.	-	-	
-	-	-	111		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 435l. p' ann.	-	-	
-	-	-	1,213	Drogheda - - -	3 Letter Carriers - - -	11 s.	6 d.	14s. p' week.
-	-	-	634		1 Letter Carrier at Sub-Office - - -	-	-	10s. p' week.
-	-	-	308		16 Rural Letter Carriers - - -	-	-	484 l. p' ann.
-	-	-	734		Station Messenger - - -	-	-	11s. p' week.
-	-	-	150		Extra Allowances - - -	-	-	12s. p' week.
-	-	-	192		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 96 l. p' ann.	-	-	
-	-	-	880		Medical Officer 8 s. 6 d. for each man, estimated at 5 l. per annum.	-	-	
-	-	-	917	Dundalk - - -	1 Clerk - - -	16 s.	1 s.	26s. p' week.
-	-	-	333		2 Letter Carriers - - -	11 s.	6 d.	15s. p' week.
-	-	-	635		1 Auxiliary - - -	-	-	10s. p' week.
-	-	-	249		1 Porter - - -	-	-	12s. p' week.
-	-	-	1,265		5 Rural Letter Carriers - - -	-	-	143 l. p' ann.
-	-	-	259		Extra Allowances - - -	-	-	23s. p' week.
-	-	-	177	Ennis - - -	1 Letter Carrier - - -	12 s.	6 d.	16s. p' week.
-	-	-	543		4 Rural Letter Carriers - - -	-	-	134 l. p' ann.
-	-	-	869		Extra Allowances - - -	-	-	13s. p' week.
-	-	-	50,712		1 Railway Messenger - - -	-	-	10s. p' week.
-	-	-			1 Auxiliary Letter Carrier - - -	-	-	8s. p' week.
-	-	-			Weekly Allowances to Sub-Postmasters, &c., for Delivery, 103 l. per annum.	-	-	
-	-	-		Enniskillen - - -	2 Letter Carriers - - -	11 s.	6 d.	15s. p' week.
-	-	-			4 Rural Letter Carriers - - -	-	-	116l. p' ann.
-	-	-			Extra Allowances - - -	-	-	23 l. p' ann.
-	-	-			Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 59 l. p' ann.	-	-	
-	-	-		Galway - - -	1 Clerk - - -	16 s.	1 s.	24s. p' week.
-	-	-			and then by 1s. 6d. to 33s. p' week.	-	-	
-	-	-			2 Clerks - - -	16 s.	1 s.	26s. p' week.
-	-	-			5 Letter Carriers - - -	12 s.	6 d.	16s. p' week.
-	-	-			8 Rural Letter Carriers - - -	-	-	265 l. p' ann.
-	-	-			Extra Allowances - - -	-	-	9s. 8d. p' wk.
-	-	-			Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 171 l. p' ann.	-	-	
-	-	-		Kilkenny - - -	2 Clerks - - -	16 s.	1 s.	26s. p' week.
-	-	-			2 Letter Carriers - - -	12 s.	6 d.	16s. p' week.
-	-	-			1 Auxiliary Letter Carrier - - -	-	-	8s. p' week.
-	-	-			10 Rural Letter Carriers - - -	-	-	287l. p' ann.
-	-	-			1 Station Messenger - - -	-	-	12s. p' week.
-	-	-			Extra Allowances - - -	-	-	3s. p' week.
-	-	-			Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 55 l. p' ann.	-	-	
-	-	-		Kingstown - - -	3 Clerks - - -	18 s.	1 s. 6 d.	33s. p' week.
-	-	-			One to rise to - - -	-	-	35s. p' week.
-	-	-			13 Letter Carriers - - -	16 s.	1 s.	21s. p' week.
-	-	-			1 Auxiliary Letter Carrier - - -	-	-	7s. p' week.
-	-	-			1 Auxiliary Letter Carrier at Sub-Office - - -	-	-	8s. p' week.
-	-	-			Extra Allowances - - -	-	-	15s. 6d. p' wk.
-	-	-			Weekly Allowance to Sub-Postmasters and others for Delivery, &c., 3 l.	-	-	
-	-	-			Medical Officer, 8 s. 6 d. for each man, estimated at 6 l. per annum.	-	-	

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1880—continued.

POST TOWNS.	10. SALARIES AND WAGES.								11.	12.	13.	14.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£.		£.		£.		£.	£.	£.	£.	£.	£.
	6,889	1,080	8,305	51	3,930	610	27,529	-	2,587	-	466	137
Limavady - - - -	40	2	6	-	-	1	78	-	5	-	6	-
Limerick - - - -	375	74	644	12	843	43	2,328	-	-	-	6	2
Lisburn - - - -	105	34	273	1	53	17	681	-	30	-	3	-
Londonderry - - -	350	60	393	7	311	26	839	-	-	-	9	-
Longford - - - -	110	12	76	-	-	6	228	-	45	-	12	-
Loughrea - - - -	50	8	35	-	-	3	149	-	30	-	8	-
Lurgan - - - -	90	19	133	-	-	10	428	-	65	-	15	-
Magherafelt - - -	50	8	67	-	-	2	69	-	-	-	6	-
Mallow - - - -	140	27	228	3	211	16	689	-	-	-	6	-
Maryborough - - -	50	3	21	-	-	2	85	-	20	-	7	-
Midleton - - - -	†77	6	61	-	-	4	163	-	20	-	8	-
Monate - - - -	60	7	60	-	-	9	272	-	30	-	8	-
Monaghan - - - -	90	22	142	-	-	8	324	-	40	-	16	-
Monasterivan - - -	50	2	13	-	-	2	98	-	5	-	4	-
Mountrath - - - -	45	4	21	-	-	5	163	-	10	-	5	-
Moy - - - -	40	9	42	-	-	5	145	-	-	-	4	-
Mullingar - - - -	115	17	128	-	-	10	328	-	60	-	4	-
Naas - - - -	65	7	37	-	-	5	190	-	45	-	11	-
Navan - - - -	75	18	86	-	-	6	226	-	30	-	17	-
Nenagh - - - -	80	11	52	-	-	9	278	-	35	-	14	-
Newbridge - - - -	80	4	37	-	-	4	160	-	50	-	10	-
New Ross - - - -	60	7	46	-	-	5	245	-	35	-	12	-
Newry - - - -	219	45	408	4	189	14	843	-	25	-	6	-
Newtownards - - -	70	8	51	-	-	4	143	-	25	-	7	-
Newtown Stewart - -	40	10	64	-	-	5	196	-	-	-	4	-
Omagh - - - -	125	39	357	1	55	12	609	-	40	-	5	-
Oranmore - - - -	60	9	74	-	-	2	118	-	35	-	3	-
Oveca - - - -	22	1	3	-	-	1	50	-	10	-	2	-
Pallasgreen - - - -	30	5	33	-	-	2	124	-	10	-	4	-
Parsonstown - - -	90	9	48	-	-	6	224	-	30	-	14	-
Piltown - - - -	50	7	62	-	-	5	194	-	20	-	3	-
Carried forward - - -	9,792	1,574	12,016	79	5,592	859	38,093	-	3,337	-	705	136

* Including 15 l. 3 s. 4 d. compensation for loss of Private Box and Bag Rents.

† Including 7 l. compensation for loss of Private Box and Bag Rents.

Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1880—continued.

15.	16.	17.	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]					
Water, Fire In- surance, and Tithes.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).		Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Limerick - -	1 First Class Clerk - - -	130 l.	5 l.	150 l. p' ann.
-	-	-	869	50,712		2 Second Class Clerks - - -	90 l.	4 l.	110 l. p' ann.
-	-	-	-	135		8 Sorting Clerks, viz.: 3 First Section - - -	25 s.	1 s. 6 d.	31 s. p' week.
-	-	-	130	4,228		5 Second Section - - -	18 s.	1 s.	24 s. p' week.
-	-	-	21	1,166		9 Letter Carriers - - -	16 s.	1 s.	20 s. p' week.
-	-	-	91	1,993		4 Auxiliary Sorters - - -	-	-	10 s. p' week.
-	-	-	-	471		1 Auxiliary Letter Carrier - - -	-	-	10 s. p' week.
-	-	-	-	272		1 Letter Carrier at Sub-Office - - -	-	-	10 s. p' week.
-	-	-	-	781		1 - Ditto - - -	-	-	8 s. p' week.
-	-	-	-	-		26 Rural Letter Carriers - - -	-	-	796 l. p' ann.
-	-	-	-	-		1 Watchman - - -	14 s.	1 s.	18 s. p' week.
-	-	-	-	-		(Half of Wages charged to Telegraphs.)	-	-	-
-	-	-	-	-		Extra Allowances - - -	-	-	33 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 690 l. p' ann.	-	-	-
-	-	-	-	-		Medical Officer, 8 s. 6 d. for each man, estimated at 10 l. per annum.	-	-	-
-	-	-	-	-	Lisburna - - -	1 Clerk - - -	16 s.	1 s.	26 s. p' week.
-	-	-	-	-		1 Letter Carrier - - -	11 s.	6 d.	14 s. p' week.
-	-	-	-	-		1 Night Porter - - -	-	-	14 s. p' week.
-	-	-	-	192		2 Letter Carriers at Sub-Offices - - -	-	-	10 s. & 9 s. p' wk.
-	-	-	-	1,340		13 Rural Letter Carriers - - -	-	-	371 l. p' ann.
-	-	-	56	-		Extra Allowances - - -	-	-	6 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmaster and others for Delivery, 160 l. p' ann.	-	-	-
-	-	-	-	183	Londonderry - - -	1 First Class Clerk - - -	100 l.	5 l.	130 l. p' ann.
-	-	-	-	329		5 Second Class Clerks - - -	18 s.	1 s. 6 d.	30 s. p' week.
-	-	-	-	430		(one to rise to) - - -	-	-	33 s. p' week.
-	-	-	-	612		1 Boy Sorter - - -	-	-	10 s. p' week.
-	-	-	-	170		1 Auxiliary Sorter - - -	-	-	8 s. p' week.
-	-	-	-	244		1 Ditto - - -	-	-	7 s. p' week.
-	-	-	-	281		1 Stamper - - -	14 s.	6 d.	18 s. p' week.
-	-	-	-	667		5 Letter Carriers - - -	14 s.	6 d.	18 s. p' week.
-	-	-	-	-		1 Auxiliary Letter Carrier - - -	-	-	13 s. p' week.
-	-	-	-	-		5 Ditto - - -	-	-	5 s. p' week.
-	-	-	-	-		1 Porter and Railway Messenger - - -	-	-	14 s. p' week.
-	-	-	-	-		10 Rural Letter Carriers - - -	-	-	279 l. p' ann.
-	-	-	35	-		Extra Allowances - - -	-	-	11 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 72 l. per annum.	-	-	-
-	-	-	-	-		Medical Officer, 8 s. 6 d. for each man, estimated at 8 l. per annum.	-	-	-
-	-	-	-	-	Lurgan - - -	2 Letter Carriers - - -	11 s.	6 d.	14 s. p' week.
-	-	-	-	348		Allowance for Delivery at War- ingsford. - - -	-	-	7 l. p' ann.
-	-	-	-	434		8 Rural Letter Carriers - - -	-	-	232 l. p' ann.
-	-	-	-	459		Weekly Allowances to Sub-Postmasters and others for Delivery, 116 l. p' ann.	-	-	-
-	-	-	-	387	Mallow - - -	1 Clerk - - -	20 s.	1 s.	33 s. p' week.
-	-	-	-	398		2 Clerks - - -	18 s.	1 s.	30 s. p' week.
-	-	-	-	-		1 Letter Carrier - - -	-	-	13 s. p' week.
-	-	-	-	-		1 Auxiliary Letter Carrier - - -	-	-	10 s. p' week.
-	-	-	-	-		14 Rural Letter Carriers - - -	-	-	407 l. p' ann.
-	-	-	-	1,761		Extra Allowances - - -	-	-	8 s. p' week.
-	-	-	71	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 201 l. per annum.	-	-	-
-	-	-	-	296	Newry - - -	1st Clerk - - -	20 s.	1 s. 6 d.	38 s. p' week.
-	-	-	-	304		2nd Ditto - - -	16 s.	1 s. to 21 s., and then by 1 s. 6 d. to 30 s. p' week.	1 s. to 21 s., and then by 1 s. 6 d. to 26 s. p' week.
-	-	-	-	-		3rd Ditto - - -	16 s.	1 s. to 21 s., and then by 1 s. 6 d. to 26 s. p' week.	1 s. to 21 s., and then by 1 s. 6 d. to 26 s. p' week.
-	-	-	-	1,216		3 Letter Carriers - - -	12 s.	6 d.	16 s. p' week.
-	-	-	25	-		1 Boy Sorter - - -	-	-	10 s. p' week.
-	-	-	-	290		1 Porter - - -	-	-	15 s. p' week.
-	-	-	-	87		1 Letter Carrier at Sub-Office - - -	-	-	13 s. p' week.
-	-	-	-	-		8 Rural Letter Carriers - - -	-	-	235 l. p' ann.
-	-	-	-	-		Extra Allowances - - -	-	-	8 s. p' week.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 391 l. per annum.	-	-	-
-	-	-	-	-		Medical Officer, 8 s. 6 d. for each man, estimated at 5 l. per annum.	-	-	-
-	-	-	-	201	Omagh - - -	1 Clerk - - -	16 s.	1 s.	26 s. p' week.
-	-	-	-	406		1 Letter Carrier - - -	-	-	12 s. p' week.
-	-	-	-	329		1 Railway Messenger - - -	-	-	14 s. p' week.
-	-	-	-	-		1 Letter Carrier at Sub-Office - - -	-	-	10 s. p' week.
-	-	-	-	-		9 Rural Letter Carriers - - -	-	-	273 l. p' ann.
-	-	-	-	-		Extra Allowances - - -	-	-	13 l. p' ann.
-	-	-	-	-		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 220 l. per annum.	-	-	-
-	-	-	1,298	70,972					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN IRELAND, for the Year ending 31 March 1880—continued.

POST TOWNS.	10. SALARIES AND WAGES.								11.	12.	13.	14.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	9,792	1,574	12,016	79	5,592	959	38,093	- -	3,337	-	705	139
Portadown - - - -	140	38	275	1	55	18	581	- -	50	-	1	-
Portarlington - - -	*60	4	37	-	-	7	194	- -	30	-	7	-
Queenstown - - - -	100	1	3	1	83	4	175	- -	30	-	-	-
Rathdrum - - - - -	50	8	52	-	-	2	180	- -	20	-	5	40
Rosecommon - - - -	60	11	70	-	-	5	200	- -	40	-	9	-
Roscrea - - - - -	100	18	143	-	-	9	545	- -	45	-	11	-
Skibbereen - - - - -	55	11	53	-	-	3	112	- -	25	-	9	-
Sligo - - - - -	120	11	60	-	-	7	271	- -	80	-	1	-
Strabane - - - - -	150	42	344	-	-	10	470	- -	85	-	5	-
Swinford - - - - -	60	6	39	-	-	2	106	- -	35	-	4	-
Tallow - - - - -	†52	2	14	-	-	1	98	- -	-	-	4	-
Templemore - - - -	70	7	47	-	-	5	189	- -	40	-	8	-
Thomastown - - - -	55	6	43	-	-	6	269	- -	30	-	5	-
Thurles - - - - -	105	22	189	-	-	9	411	- -	65	-	2	-
Tipperary - - - - -	105	10	35	-	-	8	366	- -	60	-	2	-
Tralee - - - - -	132	15	84	-	-	9	366	- -	70	-	1	-
Tuam - - - - -	‡107	9	74	-	-	5	157	- -	50	-	12	-
Tullamore - - - - -	70	11	79	-	-	4	202	- -	30	-	10	-
Virginia - - - - -	55	11	70	-	-	5	245	- -	12	-	4	-
Waterford - - - - -	225	16	136	4	192	18	790	- -	30	-	2	20
Westport - - - - -	65	9	42	-	-	5	193	- -	35	-	7	-
Wexford - - - - -	122	14	64	-	-	6	264	- -	80	-	3	-
Wicklow - - - - -	65	5	38	-	-	7	206	- -	25	-	11	-
Youghal - - - - -	70	3	18	-	-	4	138	- -	30	-	13	-
Poundage at Money Order Sub-Offices and Letter Re- ceivers.	- -	-	-	-	-	-	- -	- -	-	-	1,350	-
For Incidental Expenses -	- -	-	-	-	-	-	- -	1,450	-	300	- -	-
	11,985	1,864	14,025	85	5,922	1,013	44,821	1,450	4,334	300	2,191	199
Probable Increase - -	200	-	400	-	-	-	1,200	- -	150	-	- -	-
TOTALS - - -	12,185	1,864	14,425	85	5,922	1,013	46,021	1,450	4,484	300	2,191	199
C. 10.	Sub-Postmasters - -	14,425										
	Clerks - - - -	5,922										
	Letter Carriers, &c. - -	46,021										
	Incidental Salaries - -	1,450										
TOTAL SALARIES and WAGES - - } £.		80,003										

* Including 10 l. 10 s. compensation for loss of Private Box and Bag Rents.
† Including 5 l. 5 s. compensation for loss of Private Box and Bag Rents, and 1 l. 10 s. for loss of Late Letter Fees.
‡ Including 17 l. 6 s. 8 d. compensation for loss of Private Box and Bag Rents.
Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—continued.

Sub-Head (C.)—continued.

PROVINCIAL ESTABLISHMENTS IN SCOTLAND

POST TOWNS.	18. SALARIES AND WAGES.								19.	20.	21.	22.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
	No.	Amount.	No.	Amount.	No.	Amount.						
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Aberdeen - - - -	400	94	954	17	1,577	64	3,536	- -	-	-	159	-
Aberfeldy - - - -	60	3	28	-	-	4	260	- -	20	-	11	-
Airdrie - - - -	110	6	30	-	-	8	395	- -	40	-	3	-
Alexandria - - - -	60	5	54	-	-	3	286	- -	20	-	11	-
Alloa - - - -	127	5	52	-	-	0	382	-	50	-	3	-
Annan - - - -	85	5	18	-	-	8	326	- -	40	-	14	-
Anstruther - - - -	55	7	89	-	-	4	238	- -	10	-	7	-
Arbroath - - - -	146	8	54	1	79	8	425	- -	73	-	3	-
Ardgay - - - -	40	9	59	-	-	3	187	- -	10	-	6	-
Ardrossan - - - -	77	6	73	-	-	5	302	- -	50	-	14	-
Auchterarder - - - -	55	4	22	-	-	6	265	- -	20	-	8	-
Ayr - - - -	225	8	91	5	352	19	994	- -	-	-	3	25
Ayton - - - -	60	7	80	-	-	10	481	- -	30	-	7	-
Banff - - - -	105	11	108	1	79	11	461	- -	20	-	6	-
Bathgate - - - -	70	9	94	-	-	5	367	- -	25	-	10	-
Beaully - - - -	45	10	43	-	-	1	60	- -	20	-	9	-
Beith - - - -	55	-	-	-	-	2	94	- -	15	-	6	-
Bigger - - - -	73	7	34	-	-	6	285	- -	30	-	10	-
Blair Athole - - - -	40	2	12	-	-	1	101	- -	-	-	5	-
Blairgowrie - - - -	70	8	54	-	-	6	240	- -	20	-	19	-
Brechin - - - -	80	7	36	-	-	7	384	- -	40	-	11	-
Bridge of Allan - - - -	60	-	-	-	-	3	196	- -	30	-	15	-
Bridge of Earn - - - -	40	3	12	-	-	3	145	- -	10	-	4	-
Broadford - - - -	50	5	29	-	-	2	193	- -	20	-	2	-
Burntisland - - - -	75	1	10	-	-	2	126	- -	27	-	10	-
Campbeltown - - - -	65	4	34	-	-	6	218	- -	10	-	12	-
Carlisle - - - -	50	-	-	-	-	2	165	- -	15	-	7	-
Castle Douglas - - - -	101	17	173	-	-	7	438	- -	40	-	16	-
Coatbridge - - - -	145	2	11	-	-	6	320	- -	80	-	1	-
Cockburnspath - - - -	20	2	13	-	-	2	132	- -	-	-	2	-
Coldstream - - - -	70	10	65	-	-	7	356	- -	25	-	11	-
Craigellachie - - - -	44	20	213	-	-	8	426	- -	10	-	3	-
Carried forward - - - -	2,758	285	2,545	24	2,087	238	12,724	- -	800	-	408	25

Note.—For allowances to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—continued.

Sub-Head (C.)—continued.

FOR THE YEAR ENDING 31 MARCH 1880.

23. Water, Fire In- surance, and Tithes.	24. Fuel and Light.	25. Stationery.	26. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	123	6,749	Aberdeen	2 Clerks - - - - -	190 l.	5 l.	160 l.
-	-	-	-	379		3 Ditto - - - - -	37 s.	2 s.	44 s.
-	-	-	30	608		6 Sorting Clerks, Upper Section	26 s.	1 s. 6 d.	35 s.
-	-	-	-	431		6 Sorting Clerks, Lower Section	20 s.	1 s.	25 s.
-	-	-	-	641		22 Letter Carriers - - -	18 s.	1 s.	22 s.
-	-	-	27	483		Extra allowance to 4 Stampers, 1 s. 6 d. a week each.			
-	-	-	-	999		1 Assistant Stamer - - -	-	-	10 s.
-	-	-	-	820		2 Suburban Letter Carriers, 16 s. a week each.			
-	-	-	40	302		Medical Officer, 8 s. 6 d. per man, 20 l. (estimated).			
-	-	-	-	516		39 Rural Letter Carriers, and other allowances, 2,177 l. a year.			
-	-	-	-	370	Airdrie - - -	2 Letter Carriers - - -	16 s.	1 s.	18 s.
-	-	-	47	1,737		1 Auxiliary Carrier - - -	-	-	9 s.
-	-	-	-	658		5 Rural Letter Carriers, &c., 277 l. a year.			
-	-	-	-	796	Alloa - - -	3 Letter Carriers - - -	14 s.	1 s.	18 s.
-	-	-	17	566		6 Rural Letter Carriers, &c., 244 l. a year.			
-	-	-	-	177	Arbroath - - -	1 Clerk - - - - -	18 s.	1 s.	24 s.; then by 1 s. 6 d. to 30 s.
-	-	-	-	170		3 Letter Carriers - - -	16 s.	1 s.	20 s.
-	-	-	-	432		5 Rural Letter Carriers, &c., 274 l. a year.			
-	-	-	-	158	Ardrossan - - -	2 Letter Carrier - - -	16 s.	1 s.	18 s.
-	-	-	-	403		3 Rural Letter Carriers, &c., 211 l. a year.			
-	-	-	-	551	Auchterarder - - -	2 Letter Carriers - - -	12 s.	6 d.	14 s.
-	-	-	-	241		4 Rural Letter Carriers, 188 l. a year.			
-	-	-	-	211	Ayr - - -	1 Clerk - - - - -	90 l.	4 l.	110 l.
-	-	-	-	294		1 Clerk - - - - -	27 s.	1 s. 6 d.	35 s.
-	-	-	-	248		2 Clerks - - - - -	18 s.	1 s. 6 d.	25 s.
-	-	-	-	339		1 Boy Clerk - - - - -	-	-	14 s.
-	-	-	-	237		9 Letter Carriers - - -	16 s.	1 s.	20 s.
-	-	-	-	768		2 Auxiliary Letter Carriers, 8 s. a week each.			
-	-	-	35	502		Extra allowance to 3 Stampers, 2 s. a week each.			
-	-	-	-	107		8 Rural Letter Carriers, &c., 483 l. a year.			
-	-	-	-	527		Medical Officer, 8 s. 6 d. per man, 10 l. (estimated).			
-	-	-	-	696	Banff - - -	1 Clerk - - - - -	18 s.	1 s. 6 d.	30 s.
-	-	-	-	319	Bathgate - - -	1 Letter Carrier - - -	16 s.	1 s.	18 s.
-	-	-	-	21,666		4 Rural Letter Carriers, &c., 320 l. a year.			
-	-	-	-	-	Brechin - - -	2 Letter Carriers - - -	14 s.	6 d.	16 s.
-	-	-	-	-		5 Rural Letter Carriers, &c., 300 l. a year.			
-	-	-	-	-	Bridge of Allan - - -	2 Letter Carriers - - -	16 s.	1 s.	18 s.
-	-	-	-	-		1 Rural Letter Carrier, &c., 42 l. a year.			
-	-	-	-	-	Coatbridge - - -	4 Letter Carriers - - -	18 s.	1 s.	20 s.
-	-	-	-	-		2 Rural Letter Carriers, &c., 116 l. a year.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN SCOTLAND, for the Year ending 31 March 1880—*continued.*

POST TOWNS.	18. SALARIES AND WAGES.								19.	20.	21.	22.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - - -	£. 2,758	285	£. 2,545	24	£. 2,087	238	£. 12,724	- -	£. 800	-	£. 408	£. 25
Crieff - - - - -	106	8	71	1	55	7	342	- -	20	-	23	-
Cumnock (Old) - - -	80	6	63	-	-	10	472	- -	30	-	8	-
Cupar Angus - - - -	60	3	34	-	-	5	182	- -	20	-	8	-
Cupar Fife - - - - -	98	12	63	-	-	10	440	- -	65	-	3	-
Currie - - - - -	45	5	60	-	-	4	252	- -	-	-	4	-
Dalbeattie - - - - -	70	8	61	-	-	3	188	- -	20	-	11	-
Dalkeith - - - - -	80	12	113	-	-	10	554	- -	40	-	19	-
Dalmally - - - - -	50	2	19	-	-	1	103	- -	-	-	3	-
Dalry - - - - -	50	-	-	-	-	2	119	- -	15	-	6	-
Denny - - - - -	55	4	25	-	-	5	218	- -	15	-	6	-
Dingwall - - - - -	114	27	282	1	71	5	452	- -	20	-	4	-
Drem - - - - -	30	4	34	-	-	4	151	- -	10	-	4	-
Dumbarton - - - - -	80	2	64	-	-	5	235	- -	40	-	18	-
Dumfries - - - - -	223	25	135	5	403	24	1,340	- -	37	-	10	-
Dunbar - - - - -	81	3	21	-	-	4	210	- -	30	-	14	-
Dunblane - - - - -	56	-	-	-	-	2	93	- -	10	-	6	-
Dundee - - - - -	270	24	276	11	1,025	45	2,458	- -	-	-	129	-
Dunfermline - - - -	160	13	101	1	59	12	608	- -	80	-	3	-
Dunkeld - - - - -	60	9	53	-	-	8	344	- -	30	-	9	-
Dunoon - - - - -	80	-	-	-	-	3	140	- -	30	-	15	-
Dunse - - - - -	75	3	21	-	-	5	341	- -	20	-	14	-
Ecclefechan - - - - -	40	4	18	-	-	5	239	- -	15	-	5	-
Elgin - - - - -	156	9	94	-	-	7	402	- -	91	-	1	-
Ellon - - - - -	50	7	37	-	-	4	254	- -	20	-	10	-
Falkirk - - - - -	135	14	150	1	71	13	676	- -	16	-	3	-
Fochabers - - - - -	50	9	117	-	-	6	322	- -	30	-	6	-
Fordoun - - - - -	40	6	63	-	-	4	201	- -	16	-	3	-
Forfar - - - - -	120	10	47	-	-	7	309	- -	45	-	3	-
Forres - - - - -	80	10	47	-	-	8	392	- -	40	-	19	-
Fort George Station -	36	3	32	-	-	1	93	- -	-	-	2	1
Fort William - - - -	100	25	194	-	-	12	713	- -	50	-	16	-
Fraserburgh - - - -	60	4	30	-	-	5	219	- -	25	-	16	-
Galashiels - - - - -	120	9	74	-	-	10	497	- -	70	-	1	-
Girvan - - - - -	70	6	58	-	-	6	323	- -	30	-	11	-
Carried forward - - -	5,726	571	5,002	44	3,771	500	26,606	- -	1,780	-	821	26

Note.—For allowances to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS IN SCOTLAND, for the Year ending 31 March 1880—continued.

23. Water, Fire Insurance, and Tithes.	24. Fuel and Light.	25. Stationery.	26. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	319	21,066					
-	-	-	26	637	Crieff - - -	1 Clerk - - - - -	16s.	1s.	26s.
-	-	-	-	653		2 Letter Carrier - - - -	14s.	6d.	16s.
-	-	-	-	304		5 Rural Letter Carriers, &c., 261 l. a year.			
-	-	-	26	695	Cupar Fife - - -	2 Letter Carriers - - - -	14s.	6d.	16s.
-	-	-	-	361		8 Rural Letter Carriers, &c., 356 l. a year.			
-	-	-	-	350	Dalkeith - - -	2 Letter Carriers - - - -	16s.	1s.	18s.
-	-	-	-	806		8 Rural Letter Carriers, &c., 460 l. a year.			
-	-	-	-	175	Dingwall - - -	1 Clerk - - - - -	18s.	1s. 6d.	28s.
-	-	-	-	190					
-	-	-	-	319	Dumbarton - - -	2 Letter Carriers - - - -	16s.	1s.	18s.
-	-	-	16	959		1 Auxiliary Letter Carrier - - - -	-	-	6s.
-	-	-	-	229		2 Rural Letter Carriers, &c., 128 l. a year.			
-	-	-	-	437	Dumfries - - -	1 Clerk - - - - -	90l.	4l.	110l.
-	-	-	92	2,240		4 Clerks - - - - -	18s.	1s. 6d.	33s.
-	-	-	-	358		7 Letter Carriers - - - -	16s.	1s.	20s.
-	-	-	-	165		1 Auxiliary Letter Carrier - - - -	-	-	8s.
-	-	-	-	4,238		1 Mail Messenger - - - - -	-	-	22s.
-	-	-	80	1,061		15 Rural Letter Carriers, &c., 908 l. a year.			
-	-	-	50	496	Dundee - - -	Medical Officer, 8s. 6d. per man, 12 l. (estimated).			
-	-	-	-	265		1 Clerk - - - - -	120 l.	5l.	160 l.
-	-	-	-	471		2 Clerks - - - - -	37s.	2s.	44s.
-	-	-	-	317		4 Sorting Clerks - - - -	27s.	1s. 6d.	35s.
-	-	-	-	787		4 Ditto - - - - -	20s.	1s.	25s.
-	-	-	49	371		26 Letter Carriers - - - -	18s.	1s.	22s.
-	-	-	-	1,101		1 Mail Messenger - - - - -	-	-	26s. 10d.
-	-	-	50	525		Extra Allowance to 2 Stampers, 1s. 6d. a week each.			
-	-	-	-	323		5 S. O. Letter Carriers - - - -	16s.	1s.	18s.
-	-	-	24	548		13 Rural Letter Carriers, &c., 683 l. a year.			
-	-	-	-	578		Medical Officer, 8s. 6d. per man, 20 l. (estimated).			
-	-	-	-	164	Dunfermline - - -	1 Clerk - - - - -	18s.	1s. 6d.	26s.
-	-	-	-	1,073		4 Letter Carriers - - - -	16s.	1s.	20s.
-	-	-	-	350		8 Rural Letter Carriers, &c., 402 l. a year.			
-	-	-	50	525	Elgin - - -	2 Letter Carriers - - - -	16s.	1s.	18s.
-	-	-	-	323		1 Auxiliary Letter Carrier - - - -	-	-	7s.
-	-	-	24	548		4 Rural Letter Carriers, &c., 290 l. a year.			
-	-	-	-	578	Falkirk - - -	1 Clerk - - - - -	18s.	1s. 6d.	28s.
-	-	-	-	164		4 Letter Carriers - - - -	16s.	1s.	18s.
-	-	-	-	1,073		Extra Allowance to Stamper, 1s. 6d. a week.			
-	-	-	-	350		1 Auxiliary Letter Carrier - - - -	-	-	8s.
-	-	-	-	800	Forfar - - -	8 Rural Letter Carriers, &c., 466 l. a year.			
-	-	-	38	492		2 Letter Carriers - - - -	14s.	1s.	18s.
-	-	-	-	44,502		5 Rural Letter Carriers, &c., 228 l. a year.			
-	-	-	770	44,502	Galashiels - - -	3 Letter Carriers - - - -	16s.	1s.	18s.
-	-	-	-			7 Rural Letter Carriers, &c., 356 l. a year.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—continued.

POST TOWNS.	18. SALARIES AND WAGES.								19.	20.	21.	22.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	5,726	571	5,002	44	3,771	500	26,606	- -	1,780	-	821	26
Glasgow - - - -	900	91	1,300	148	13,142	298	17,912	- -	-	-	62	482
Golspie - - - -	60	7	96	-	-	2	162	- -	30	-	6	-
Greenock - - - -	463	52	631	16	1,240	55	2,704	- -	-	-	13	-
Grangemouth - - -	45	-	-	-	-	2	97	- -	10	-	10	-
Haddington - - - -	60	4	31	-	-	9	302	- -	26	-	20	-
Hamilton - - - -	120	7	70	1	71	8	612	- -	30	-	1	-
Hawick - - - -	148	9	54	1	55	11	511	- -	32	-	2	-
Helensburgh - - -	100	4	38	-	-	10	480	- -	70	-	1	-
Huntly - - - -	80	8	61	-	-	7	326	- -	40	-	12	-
Inverary - - - -	60	5	38	-	-	3	165	- -	15	-	8	-
Carried forward -	7,802	765	7,370	210	18,279	910	50,137	- -	2,043	-	961	508

Note.—For allowances to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—continued.

23. Water, Fire In- surance, and Tithes.	24. Fuel and Light.	25. Stationery.	26. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	770	44,502	Glasgow	1 Chief Clerk - - - -	350 l.	15 l.	450 l.
-	-	-	-	33,807		2 Principal Clerks - - - -	290 l.	10 l.	330 l.
-	-	-	-	-		2 First Class ditto - - - -	240 l.	10 l.	270 l.
-	-	-	-	-		4 Second class ditto - - - -	170 l.	10 l.	230 l.
-	-	-	-	-		7 Clerks - - - -	110 l.	7 l. 10 s.	160 l.
-	-	-	-	354		19 Sorting Clerks, First Class - - - -	37 s.	2 s.	44 s.
-	-	-	-	-		27 Ditto, Second ditto - - - -	29 s.	2 s.	36 s.
-	-	-	-	-		38 Ditto, Third ditto - - - -	20 s.	1 s. 6 d.	26 s.
-	-	-	-	-		2 Sorting Clerks, Probationers, 18 s. a week each.			
-	-	-	-	-		1 Clerk, R. L. B. - - - -	37 s.	2 s.	44 s.
-	-	-	-	-		1 Ditto " (Female) - - - -	22 s.	1 s.	27 s.
-	-	-	-	-		2 Ditto " ditto - - - -	14 s.	1 s.	21 s.
-	-	-	-	-		Risk Allowances for 8 Sorting Clerks, 2 s. a week each.			
-	-	-	82	5,193		13 Boy Sorters, 14 s. a week each.			
-	-	-	-	-		*2 Female Clerks at Branch Offices	22 s.	1 s.	27 s.
-	-	-	-	-		1 - Ditto - - ditto - - - -	-	-	23 s. 6 d.
-	-	-	-	-		5 - Ditto - - ditto - - - -	16 s.	1 s. 6 d.	25 s.
-	-	-	-	-		*4 - Ditto - - ditto - - - -	16 s.	1 s.	20 s.
-	-	-	-	-		1 - Ditto - - ditto - - - -	14 s.	1 s.	21 s.
-	-	-	-	-		*3 - Ditto - - ditto - - - -	10 s. to 12 s.	1 s.	21 s.
-	-	-	-	162		*4 - Ditto - - ditto - - - -	10 s.	1 s.	14 s.
-	-	-	-	-		13 Assistants - - ditto (Allowances), one at 20 s. and two at 12 s. each.			
-	-	-	-	-		*One-third of wages of these clerks charged to Telegraph Account.			
-	-	-	-	-		†Half charged to Telegraph Account.			
-	-	-	-	-	Glasgow	1 Inspector of Letter Carriers - -	140 l.	10 l.	230 l.
-	-	-	-	-		5 Assistant ditto - - - -	80 l.	7 l. 10 s.	135 l.
-	-	-	-	-		208 Letter Carriers - - - -	18 s.	1 s.	24 s.; and
-	-	-	-	-		after 10 years' service, 26 s.			
-	-	-	-	-		Temporary Allowance to 156 Letter Carriers (Present holders) of 2 s.			
-	-	-	-	-		a week each.			
-	-	-	-	529		1 Labourer - - - -	18 s.	1 s.	20 s.
-	-	-	-	-		3 Watchmen (Police), 24 s. a week each.			
-	-	-	-	-		3 Female Servants, one at 14 s. a week, two at 12 s. a week each.			
-	-	-	-	-		1 Bag Messenger, 14 s. a week.			
-	-	-	-	-		2 Boy Porters, 10 s. a week each.			
-	-	-	-	-		15 Auxiliary Letter Carriers at 8 s. a week each.			
-	-	-	20	924		7 Sub-Office Letter Carriers - -	18 s.	1 s.	24 s.
-	-	-	-	-		21 - ditto - ditto - - - -	18 s.	1 s.	23 s.
-	-	-	-	-		Allowance to 15 Stampers, 3 s. a week each.			
-	-	-	-	-		Medical Officer, 8 s. 6 d. per annum for each person, 145 l. (estimated).			
-	-	-	-	-		37 Rural Letter Carriers, &c., 2,578 l. a year.			
-	-	-	70	872	Greenock	1 Clerk - - - -	120 l.	5 l.	160 l.
-	-	-	-	-		2 Clerks - - - -	37 s.	2 s.	44 s.
-	-	-	-	-		4 Sorting ditto - - - -	27 s.	1 s. 6 d.	35 s.
-	-	-	-	-		6 Ditto - - - -	20 s.	1 s.	25 s.
-	-	-	-	-		3 Boy Clerks, at 14 s. a week each.			
-	-	-	-	-	Greenock	19 Letter Carriers - - - -	18 s.	1 s.	22 s.
-	-	-	42	731		Extra Allowance to Two Stampers, 1 s. 6 d. a week each.			
-	-	-	-	-		1 Mail Messenger - - - -	18 s.	1 s.	22 s.
-	-	-	-	-		14 Auxiliary Letter Carriers, 7 s. a week each.			
-	-	-	-	-		Medical Officer, 8 s. 6 d. per man, 17 l. (estimated).			
-	-	-	-	-	Haddington	21 Rural Letter Carriers, &c., 1,358 l. a year.			
-	-	-	-	519		2 Letter Carriers - - - -	16 s.	1 s.	18 s.
-	-	-	-	-		7 Rural Letter Carriers, 298 l. a year.			
-	-	-	-	-	Hamilton	1 Clerk - - - -	18 s.	1 s. 6 d.	28 s.
-	-	-	-	-		3 Letter Carriers - - - -	16 s.	1 s.	18 s.
-	-	-	-	-		1 Auxiliary ditto at 12 s. a week.			
-	-	-	-	265		4 Rural Letter Carriers, &c., 440 l. a year.			
-	-	-	-	-	Hawick	1 Clerk - - - -	18 s.	1 s. 6 d.	30 s.
-	-	-	-	-		3 Letter Carriers - - - -	16 s.	1 s.	18 s.
-	-	-	-	-		8 Rural Letter Carriers, &c., 371 l. a year.			
-	-	-	-	286					
-	-	-	-	-	Helensburgh	4 Letter Carriers - - - -	16 s.	1 s.	18 s.
-	-	-	-	-		2 Auxiliary Letter Carriers 7 s. a week each.			
-	-	-	-	-		4 Rural Letter Carriers, &c., 256 l. a year.			
-	-	-	984	88,064					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—continued.

POST TOWNS.	18. SALARIES AND WAGES.							19.	20.	21.	22.	
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward -	£. 7,802	765	£. 7,370	210	£. 18,279	910	£. 50,137	£. -	£. 2,043	£. -	£. 961	£. 508
Inverness - - - -	310	46	457	12	864	22	1,268	- -	-	-	5	-
Inverury - - - -	50	2	8	-	-	-	118	- -	20	-	7	-
Irvine - - - -	75	2	37	-	-	5	249	- -	30	-	11	-
Jedburgh - - - -	80	3	19	-	-	9	342	- -	30	-	15	-
Johnstone - - - -	70	3	24	-	-	3	193	- -	20	-	14	-
Keith - - - -	80	5	24	-	-	5	215	- -	40	-	11	-
Kelso - - - -	120	9	57	1	79	14	620	- -	40	-	7	-
Kilmarnock - - - -	233	14	144	4	308	26	1,161	- -	30	-	5	70
Kingussie - - - -	62	9	106	-	-	3	204	- -	15	-	11	-
Kinross - - - -	62	7	53	-	-	6	298	- -	19	-	8	-
Kirkcaldy - - - -	166	13	182	3	144	13	729	- -	-	-	3	-
Kirkcudbright - - - -	60	5	21	-	-	3	203	- -	25	-	10	-
Kirkwall - - - -	70	25	179	-	-	7	391	- -	30	-	9	-
Kirriemuir - - - -	60	2	9	-	-	6	283	- -	20	-	12	-
Ladybank - - - -	74	10	128	-	-	4	275	- -	25	-	6	-
Lairg - - - -	50	9	54	-	-	3	123	- -	15	-	5	-
Lanark - - - -	125	22	214	-	-	16	887	- -	70	-	5	-
Langholm - - - -	40	4	27	-	-	6	303	- -	10	-	12	-
Lasswade - - - -	40	5	89	-	-	8	437	- -	10	-	9	-
Laurencekirk - - - -	54	3	18	-	-	5	195	- -	15	-	5	-
Lerwick - - - -	169	29	139	-	-	12	267	- -	45	-	16	-
Leven - - - -	65	6	82	-	-	6	263	- -	20	-	8	-
Linlithgow - - - -	70	5	64	-	-	7	347	- -	25	-	10	-
Lochalsh - - - -	50	5	28	-	-	3	162	- -	15	-	3	-
Lochgilphead - - - -	55	10	81	-	-	4	255	- -	20	-	7	-
Lochmaddy - - - -	40	9	39	-	-	4	175	- -	12	-	2	-
Lockerby - - - -	80	8	44	-	-	12	500	- -	30	-	14	-
Markinch - - - -	45	3	57	-	-	3	147	- -	20	-	6	-
Mauchline - - - -	40	6	53	-	-	3	253	- -	15	-	5	-
Maybole - - - -	75	6	41	-	-	5	298	- -	30	-	10	-
Meikle - - - -	48	4	34	-	-	6	279	- -	5	-	4	-
Melrose - - - -	85	0	110	-	-	8	499	- -	30	-	16	-
Midcalder - - - -	30	9	111	-	-	6	497	- -	10	-	5	-
Mintlaw - - - -	33	5	26	-	-	3	108	- -	10	-	4	-
Moffat - - - -	80	2	8	-	-	5	206	- -	30	-	18	-
Montrose - - - -	168	6	47	1	58	7	364	- -	64	-	3	50
Motherwell - - - -	98	9	123	-	-	8	497	- -	30	-	13	-
Murrayfield - - - -	35	1	14	-	-	4	210	- -	-	-	2	-
Musselburgh - - - -	60	-	-	-	-	5	243	- -	40	-	13	-
Nairn - - - -	50	4	19	-	-	6	218	- -	30	-	14	-
Newburgh (Fife) - - - -	40	2	17	-	-	3	109	- -	15	-	4	-
Newton Stewart - - - -	100	17	230	-	-	11	717	- -	40	-	3	-
Noblehouse - - - -	20	5	39	-	-	2	115	- -	-	-	3	-
North Berwick - - - -	60	1	3	-	-	3	144	- -	20	-	15	-
Oban - - - -	100	18	214	-	-	10	542	- -	70	-	1	-
Paisley - - - -	234	10	112	5	34	21	968	- -	-	-	3	-
Peebles - - - -	60	3	48	-	-	5	369	- -	30	-	15	-
Carried forward - - -	11,703	1,155	11,003	236	20,072	1,246	67,383	- -	3,163	-	1,348	628

Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—continued.

23. Water, Fire In- surance, and Tithes.	24. Fuel and Light.	25. Stationery.	26. Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	984	88,084	Inverness	1 Clerk - - - - -	110 l.	5 l.	140 l.
-	-	-	48	2,952		3 Sorting Clerks - - - - -	27 s.	1 s. 6 d.	35 s.
-	-	-	-	203		7 Ditto - - - - -	18 s.	1 s.	25 s.
-	-	-	-	402		1 Assistant in Highland Sorting Carriage, 50 l. a year.			
-	-	-	-	486		Allowance for Sorting, 14 s. a week.			
-	-	-	-	321		8 Letter Carriers - - - - -	16 s.	1 s.	20 s.
-	-	-	-	370		1 Sorter, in Summer - - - - -	-	-	14 s.
-	-	-	-	38		1 Auxiliary Letter Carrier - - - - -	-	-	6 s.
-	-	-	-	370		1 Extra Allowance to Stamper, 2 s. a week.			
-	-	-	38	961		12 Rural Letter Carriers, &c., 808 l. a year.			
-	-	-	43	1,994	Irvine	Medical Officer, 8 s. 6 d. per man, 12 l. (estimated).			
-	-	-	-	398		2 Letter Carriers - - - - -	16 s.	1 s.	18 s.
-	-	-	-	440		3 Rural Letter Carriers, &c., 155 l. a year.			
-	-	-	33	1,257					
-	-	-	-	319	Kelso	1 Clerk - - - - -	18 s.	1 s. 6 d.	30 s.
-	-	-	-	679		2 Letter Carriers - - - - -	16 s.	1 s.	18 s.
-	-	-	-	384		12 Rural Letter Carriers, 529 l. a year.			
-	-	-	-	508	Kilmarnock	1 Clerk - - - - -	90 l.	4 l.	110 l.
-	-	-	-	247		3 Clerks - - - - -	18 s.	1 s. 6 d.	33 s.
-	-	-	25	1,326		7 Letter Carriers - - - - -	16 s.	1 s.	20 s.
-	-	-	-	392		4 Auxiliary ditto, at 8 s. a week each.			
-	-	-	-	585	Kirkcaldy	Extra Allowance to 3 Stampers, 1 s. 6 d. a week each.			
-	-	-	-	287		15 Rural Letter Carriers, &c., 722 l. a year.			
-	-	-	-	636		Medical Officer, 8 s. 6 d. per man, 10 l. (estimated).			
-	-	-	-	438		1 Clerk - - - - -	18 s.	1 s.	28 s.
-	-	-	-	516	Linlithgow	2 Assistants, 21 s. and 11 s. a week.			
-	-	-	-	258		6 Letter Carriers - - - - -	16 s.	1 s.	20 s.
-	-	-	-	418		7 Rural Letter Carriers, &c., 446 l. a year.			
-	-	-	-	268		2 Letter Carriers - - - - -	14 s.	6 d.	16 s.
-	-	-	-	608	Montrose	5 Rural Letter Carriers, 264 l. a year.			
-	-	-	-	275		1 Clerk - - - - -	16 s.	1 s.	28 s.
-	-	-	-	366		4 Letter Carriers - - - - -	16 s.	1 s.	20 s.
-	-	-	-	454		3 Rural Letter Carriers, &c., 171 l. a year.			
-	-	-	-	370	Motherwell	2 Letter Carriers - - - - -	16 s.	1 s.	18 s.
-	-	-	-	740		6 Rural Letter Carriers, &c., 408 l. a year.			
-	-	-	-	653	Musselburgh	3 Letter Carriers - - - - -	16 s.	1 s.	18 s.
-	-	-	-	342		2 Rural Letter Carriers, &c., 102 l. a year.			
-	-	-	24	778					
-	-	-	-	761	Newton Stewart	2 Letter Carriers - - - - -	14 s.	1 s.	15 s.
-	-	-	-	261		9 Rural Letter Carriers, &c., 634 l. a year.			
-	-	-	-	356					
-	-	-	-	361	Paisley	1 Clerk - - - - -	90 l.	4 l.	110 l.
-	-	-	-	185		3 Clerks - - - - -	18 s.	1 s. 6 d.	33 s.
-	-	-	-	1,115		1 Boy Clerk at 7 s. a week.			
-	-	-	25	177		7 Letter Carriers - - - - -	16 s.	1 s.	20 s.
-	-	-	-	242	Peebles	Extra Allowance to 2 Stampers, 2 s. a week each.			
-	-	-	-	963		1 Assistant Stamper, 15 s. a week.			
-	-	-	36	1,715		8 Auxiliary Letter Carriers, 217 l. a year.			
-	-	-	58	522		5 Rural Letter Carriers, &c., 356 l. a year.			
-	-	-	-	1,314	Peebles	Medical Officer, 8 s. 6 d. per man, 12 l. (estimated).			
-	-	-	-	116,614		1 Letter Carrier - - - - -	16 s.	1 s.	18 s.
-	-	-	-	-		1 Auxiliary Letter Carrier - - - - -	-	-	8 s.
-	-	-	-	-	3 Rural Letter Carriers, &c., 301 l. a year.				

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—*continued.*

POST TOWNS.	18. SALARIES AND WAGES.								19.	20.	21.	22.
	Post- masters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Letter Carriers, and Allowances to Postmasters for Delivery, &c.		Incidental Salaries, and Wages of Substitutes.	Allowance for Assist- ance.	Travel- ling.	Poundage on Sale of Postage Stamps.	Rent.
		No.	Amount.	No.	Amount.	No.	Amount.					
Brought forward - -	£.		£.		£.		£.	£.	£.	£.	£.	£.
Pennycuik - - - -	11,703	1,155	11,003	236	20,072	1,246	67,383	- -	3,163	-	1,948	628
Perth - - - -	40	2	16	-	-	3	201	- -	10	-	7	-
Peterhead - - - -	220	32	303	4	350	30	1,545	- -	42	-	17	-
Pitlochry - - - -	105	3	17	-	-	4	238	- -	45	-	1	-
Port Glasgow - - -	70	8	50	-	-	2	144	- -	30	-	15	-
Portobello - - - -	85	1	5	-	-	3	204	- -	35	-	11	-
Portree - - - -	80	2	18	-	-	4	202	- -	20	-	17	-
Prestonkirk - - - -	70	15	129	-	-	5	166	- -	50	-	5	-
Rothsay - - - -	35	4	23	-	-	3	130	- -	10	-	7	-
St. Andrew's - - -	85	3	19	-	-	6	277	- -	60	-	27	-
Salcoats - - - -	121	7	63	-	-	6	287	- -	50	-	1	-
Selkirk - - - -	50	1	18	-	-	2	120	- -	15	-	6	-
South Queensferry -	70	5	25	-	-	9	380	- -	40	-	16	-
Stirling - - - -	40	5	52	-	-	1	187	- -	-	-	8	-
Stonehaven - - - -	247	38	404	6	417	31	1,699	- -	-	-	10	50
Stornoway - - - -	88	5	17	-	-	4	212	- -	20	-	10	-
Stranraer - - - -	68	11	48	-	-	3	253	- -	30	-	8	-
Tain - - - -	90	12	137	-	-	6	363	- -	30	-	2	-
Thornhill - - - -	50	1	7	-	-	2	76	- -	36	-	7	-
Thurso - - - -	60	6	38	-	-	9	412	- -	25	-	9	-
Tranent - - - -	115	21	108	-	-	7	425	- -	50	-	3	-
Troon - - - -	35	6	64	-	-	3	298	- -	15	-	5	-
Turriff - - - -	32	-	-	-	-	1	106	- -	20	-	7	-
Wick - - - -	65	7	37	-	-	7	367	- -	30	-	12	-
Wishaw - - - -	90	17	125	-	-	4	313	- -	40	-	19	-
Poundage at the Money Order Sub offices - -	80	2	22	-	-	3	223	- -	30	-	12	-
Incidental Payments -	-	-	-	-	-	-	-	2,650	-	185	-	-
	13,794	1,369	12,748	246	20,899	1,404	76,271	2,650	3,896	185	3,390*	678
Add, for probable Increase	300	-	-	-	500	-	1,000	-	100	-	-	-
TOTALS - - - -	14,094	1,369	12,748	246	21,399	1,404	77,271	2,650	3,996	185	3,390*	678
Sub-Postmasters, &c. -	12,748											
Clerks, &c. - - - -	21,339											
Sorters, &c. - - - -	77,271											
Incidental Salaries, &c. -	2,650											
TOTAL SALARIES and WAGES - } £.	128,102											

* At the rate of 1 1/2 per cent.

Note.—For allowance to Postmasters and others for Telegraph duty, see the Estimate for the Postal Telegraph Service, Sub-Head (G.).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1880—*continued.*

23. Water, Fire Insurance, and Tithes.	24. Fuel and Light.	25. Stationery.	26. Incidental Expenses (including Allowance to Postmasters. for Office Expenses).	Total Amount required for each Establishment for 1879-80.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [The Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
-	-	-	1,314	116,614	Perth - - -	1 Clerk - - - - -	90 l.	4 l.	110 l.
-	-	-	-	274		3 Clerks - - - - -	20 s.	1 s.	24 s.
-	-	-	50	2,527		then by 1 s. 6 d. to 33 s. a week. One to rise to 35 s. a week.			
-	-	-	17	423		8 Letter Carriers - - -	14 s.	1 s.	18 s.
-	-	-	-	309		1 Travelling Sorter - -	16 s.	1 s.	20 s.
-	-	-	-	340		3 Mail Porters, 28 s. 10 d., 24 s., and 21 s.			
-	-	-	-	397		18 Rural Letter Carriers, &c., 930 l. a year.			
-	-	-	-	420		Allowance to 3 Stampers, 2 s. a week each.			
-	-	-	-	205	Peterhead - - -	2 Letter Carriers - - -	14 s.	1 s.	18 s.
-	-	-	-	468		2 Rural Letter Carriers, &c., 146 l. a year.			
-	-	-	-	542	Port Glasgow - - -	3 Letter Carriers - - -	18 s.	1 s.	20 s.
-	-	-	20	209		Allowance for Rural Letter Carrier, 47 l. a year.			
-	-	-	-	531	Portobello - - -	2 Letter Carriers - - -	16 s.	6 d.	18 s.
-	-	-	-	287		2 Rural Letter Carriers, &c., 173 l. a year.			
-	-	-	50	2,877	St. Andrew's - - -	3 Letter Carriers - - -	12 s.	1 s.	16 s.
-	-	-	-	347		3 Rural Letter Carriers, &c., 162 l. a year.			
-	-	-	10	417					
-	-	-	28	650	Saltcoats - - -	1 Letter Carrier - - -	16 s.	1 s.	18 s.
-	-	-	-	176		1 Auxiliary Carrier - - -	-	-	6 s.
-	-	-	-	544		Weekly Allowances, 58 l. a year.			
-	-	-	24	725	Selkirk - - -	2 Letter Carriers - - -	16 s.	1 s.	18 s.
-	-	-	-	417		1 Auxiliary Letter Carrier - - -	-	-	8 s.
-	-	-	15	180		0 Rural Letter Carriers, &c., 265 l. a year.			
-	-	-	-	511					
-	-	-	-	587	Stirling - - -	1 Clerk - - - - -	90 l.	4 l.	110 l.
-	-	-	-	367		4 Clerks - - - - -	18 s.	1 s. 6 d.	33 s.
-	-	-	-	1,800		1 Assistant Clerk, 14 s. a week			
20	370	1	80	3,306		6 Letter Carriers - - -	16 s.	1 s.	20 s.
						2 Auxiliary Letter Carriers, 10 s. a week each.			
						Extra Allowance to 3 Stampers, 2 s. a week each.			
						5 Sub-Office Letter Carriers, &c., 239 l. a year.			
						18 Rural Letter Carriers, 1,103 l. a year.			
						Medical Officer, 8 s. 6 d. per man, 8 l. (estimated).			
20	370	1	1,608	196,450	Wishaw - - -	1 Letter Carrier - - -	16 s.	1 s.	18 s.
-	-	-	100	2,000		2 Rural Letter Carriers, &c., 176 l. a year.			
20	370	1	1,708	198,450					

1879-80.

ESTIMATES,
REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the POST OFFICE ESTIMATE for the
Year ending 31st March 1880, page 562.

c.1—VIII

1879-80.

ESTIMATES,
REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.) and (G.)

Referred to in the POST OFFICE TELEGRAPHS ESTIMATE for the Year ending
31st March 1880, page 606.

POST OFFICE TELEGRAPHS.

DISTRICT AND BRANCH POST OFFICES, AND LETTER RECEIVERS, LONDON

ABSTRACT OF SUB-HEAD (F.)

1879 - 80.

	1. Salaries, Wages, and Allowances additional to Salaries.	2. Travelling.	3. Rent.	4. Rates, Taxes, and Tithes on Premises.	5. Water and Fire Insurance.	6. Gas.	7. Land Tax.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTALS.
	£.	£.	£.	£.	£.	£.	£.	£.	£.
DISTRICT AND BRANCH POST OFFICES, LONDON }	60,179	350	8,312	990	200	1,200	5	350	71,496
LETTER RECEIVERS, LON- DON }	7,966	-	-	-	-	-	-	44	8,010
TOTAL . . . £.	68,145	350	8,312	990	200	1,200	5	394	79,506

52	Telegraphists, 3rd Class (Female), including 4 Risk Allowances of 3s. each.	14s.	1s.	17s. "
5	Probationary Telegraphists (Female) - { 8s. a week; 12s. when fully competent to transmit public messages; and, 14s. when able to take sole charge of a circuit.			
* A portion of the salaries of these Telegraphists is provided in the Postal Estimates (Sub-Head A. 1).				
1	Inspector of Messengers	40s.	1s. 6d.	50s. a wk.
1	Assistant Inspector of Messengers.	35s.	1s. 6d.	45s. "
4	Tube Attendants -	16s.	1s.	25s. "
11	Overseers of Telegraph Messengers, 15s. a week.			
900	Messengers (including 139 paid on Dockets, $\frac{1}{2}$ d. and $\frac{1}{4}$ d. a message), 7s., rising at the end of one year to 8s. a week.			
The wages of one Messenger are provided for in the Postal Estimates (Sub-Head A. 1).				
2	Porters -	18s.	1s.	27s. a wk.
3	Telegraphists, 1st Class (Male).	100l.	5l.	130l.
9	Telegraphists, 2nd Class (Male).	70l.	5l.	90l.
18	Telegraphists, 3rd Class (Male). The salary of two of these Telegraphists is provided for in the Postal Estimates (Sub-Head A. 1).	12s. a week; 14s. when fully competent to transmit public messages; 16s. when able to take sole charge of a circuit; and thence, after a year, 45l. 5l.		65l.
1	Assistant Inspector of Boy Messengers.	35s.	1s. 6d.	45s. a wk.
1	Serjeant -	16s.	1s.	25s. "
92	Messengers (Town), including 3 Docket Messengers ($\frac{1}{4}$ d. a message), 7s., rising at the end of one year to 8s. a week.			
28	Messengers (Suburban), 6s., rising to 7s. a week after six months, and to 8s. a week at the end of one year.			
	Allowances to Commissionaires and Auxiliary Letter Carriers for late delivery of Telegrams.	-	-	287l.
	Allowances for supervising Messengers, ranging from 3s. to 12s. a week.	-	-	22s. a wk.
	Allowances for cleaning offices, ranging from 1s. 6d. to 9s. a week.	-	-	18s. 6d. a week.
	Allowance for night duty.	-	-	24s. "

† Including the salary of one Clerk who is borne on the Postal Establishment (Sub-Head A. 1).

† Including a moiety of the wages of one Porter who is borne on the Postal Establishment (Sub-Head A. 1).

6.—POST OFFICE TELEGRAPHS.—Sub-Head (F.)—LONDON DISTRICT, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.				
	Total Number and Cost of			Incidental Salaries and Wages.							Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1880.	Number of Messengers.	Cost for Year ending 31st March 1880.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.					
NORTHERN DISTRICT.	21	£ 1,414	81	£ 1,875	£ -	£ 40	£ -	£ -	£ -	£ 35	Northern District Treasury, 21 August 1878, No. 13,182.	2 Telegraphists, 1st Class (Male)	100 l.	5 l.	180 l.
											- ditto.	3 Telegraphists, 2nd Class (Male)	70 l.	5 l.	90 l.
												3 Telegraphists, 3rd Class (Male)	12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence, after a year, 45 l.		
												1 Telegraphist, 1st Class (Female)	25 s.	1 s. 6 d.	30 s. a wk.
												5 Telegraphists, 2nd Class (Female)	18 s.	1 s. 6 d.	24 s. "
												7 Telegraphists, 3rd Class (Female)	8 s. a week; 12 s. when fully competent to transmit public messages, and 14 s. when able to take sole charge of a circuit, and thence, after a year, by 1 s. a week to 17 s.		
											Treasury, 31 August 1878, No. 13,785.	1 Assistant Inspector of Messengers - 46 Messengers (Town), 7 s., rising at the end of one year to 8 s. a week. 34 Messengers (Suburban), 6 s., rising to 7 s. a week after six months, and to 8 s. a week at the end of one year. 1 Allowances to Commissionaires and Auxiliary Letter Carriers for late delivery of Telegrams. Allowances for supervising Messengers, ranging from 3 s. to 6 s. a week. Allowances for cleaning offices, ranging from 1 s. 6 d. to 4 s. a week.			
NORTH WESTERN DISTRICT.	27	£ 11,810	91	£ 2,096	£ -	£ 40	£ -	£ -	£ -	£ 53	North Western District Treasury, 31 August 1878, No. 13,182.	2 Telegraphists, 1st Class (Male)	100 l.	5 l.	180 l.
											- ditto.	6 { Telegraphists, 2nd Class (Male) Half of the wages of one of these Telegraphists, and one-sixth of a Risk Allowance of 3 s., are provided for in the Postal Estimates (Sub-Head A. 1).	70 l.	5 l.	90 l.
												11 Telegraphists, 3rd Class (Male)	12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence, after a year, 45 l.		
												1 Telegraphist, 1st Class (Female)	25 s.	1 s. 6 d.	30 s. a wk.
												2 Telegraphists, 2nd Class (Female)	18 s.	1 s. 6 d.	24 s. "

5.—POST OFFICE TELEGRAPHS.—Sub-Head (F).—LONDON DISTRICT, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.															
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Gas.	Land Tax.	Incidental Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.			
	Number.	Cost for Year ending 31st March 1880.	Number of Messengers.	Cost for Year ending 31st March 1880.																						
																								Telegraphists.	Messengers and Commissioners, &c.	
WOOLWICH - - -	8	£. 475	17	£. 343	1	£. 25	1	£. 3	1	£. 10	1	£. 9	1	£. 3	1	£. 3	1	£. 25	£. 883	Woolwich	1 3 4	Telegraphist, 1st Class (Male). Telegraphists, 2nd Class (Male). Telegraphists, 3rd Class (Male).	100 £. 70 £. 45 £.	5 £. 5 £. 5 £.	130 £. 90 £. 65 £.	
ELTHAM - - -	-	-	2	£. 42	-	£. 26	-	1	-	-	-	-	1	-	-	-	-	-	68	Eltham	2	Messengers, 6 s., rising to 7 s. a week after six months, and to 8 s. a week at the end of one year. Allowance for cleaning Office - - - 9 s. a week.	-	-	-	-
NORWOOD - - -	-	-	-	-	-	25	-	-	80	-	-	-	-	-	-	-	-	-	55	-	-	-	-	-	-	-
SOUTH WESTERN DISTRICT.	68	*£4,534	183	£4,277	-	75	-	-	-	97	-	907	-	-	-	-	-	-	9,890	South Western District. Treasury, 21 Aug. 1878, No. 13,182.	4 4	Senior Telegraphists (Male). Telegraphists, 1st Class (Male).	140 £. 100 £.	5 £. 5 £.	160 £. 130 £.	
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Treasury, 31 Aug. 1878, No. 13,162.	1	Supervisor (Female) -	70 l.	5 l.	85 l.
- - ditto.	5	Telegraphists (Female), 1st Class.	25 s.	1 s. 6 d.	30 s. a wk.
- - ditto.	12	Telegraphists (Female), 2nd Class.	18 s.	1 s. 0 d.	24 s. "
Treasury, 11 Sept. 1878, No. 14,302.	25	Telegraphists, 3rd Class (Female)	8 s. a week; 12 s. when fully competent to transmit public Messages; 14 s. when able to take sole charge of a circuit; and thence, after a year, 1 s. a week to 17 s.		
The wages of one of these Telegraphists, and half a risk allowance of 3 s., are provided for in the Postal Estimates (Sub-head A. 1.)					
	2	Season Telegraphists (Female)	-	-	25 l. a year each.
	1	Assistant Inspector of Messengers.	35 s.	1 s. 6 d.	45 s. a wk.
	1	Serjeant - - -	10 s.	1 s.	25 s. "
	103	Messengers (Town), (including 58 paid on Dockets, $\frac{1}{2}$ d. and $\frac{1}{4}$ d. a Message) 7 s., rising at the end of one year to 8 s. a week.			
Treasury, 31 Aug. 1878, No. 13,783.	78	Messengers (Suburban), 6 s., rising to 7 s. a week af te six months, and to 8 s. a week at the end of one year.			
- - ditto.		Allowances to Commissionaires and Auxiliary Letter Carriers for late delivery of Telegrams - - -	450 l.		
		Allowances for super- vising Messengers, ranging from 4 s. to 20 s. a week.	-	-	67 s. a wk.
		Allowances for cleaning Offices, ranging from 1 s. to 6 s. a week.	-	-	36 s. a wk.
WIMBLEDON -	180	Messengers, 6 s., rising to 7 s. a week after six months, and to 8 s. a week at the end of one year.			
Treasury, 10 Aug. 1878, No. 12,886.	26				
NEW WIMBLEDON					
PUTNEY -	135	Telegraphist, 2nd Class (Female).	18 s.	1 s. 6 d.	24 s.
Treasury, 11 Sept. 1878, No. 14,302.	2	Telegraphists, 3rd Class (Female)	8 s. a week; 12 s. when fully competent to transmit public Messages; 14 s. when able to take sole charge of a circuit, and thence, after a year, by 1 s. a week to 17 s.		

* Including two-thirds of the wages of one Clerk who is borne on the Postal Establishment (Sub-Head A. 1.)

+ 1 d. a message, with a minimum of 96 l. a year.

* Including two-thirds of the wages of one Clerk who is borne on the Postal Establishment (Sub-Head A. 1.)

K.—POST OFFICE TELEGRAPHS.—SUB-HEAD (F.)—LONDON DISTRICT, for the Year ending 31 March 1880—continued.

[illegible]

[illegible]

* Including two-thirds of the Salary of One Clerk, and half of the Wages of one Counterwoman, borne on Postal Establishment (Sub-Head A. 1),

+ Including half the Wages of One Assistant Overseer who is borne on Postal Establishment (Sub-Head A. 1).

including the Wages of Nine Boy Sorters, and one-third of the Wages of One Overseer, who are borne on Postal Establishment (Sub-Head A. 1).

SUB-HEAD (F.)

5.—POST OFFICE TELEGRAPHS.—LONDON DISTRICT, FOR THE YEAR ENDING 31st MARCH 1880.

OFFICES.	1.											Town.	Force.	Minimum.	Annual Increment.	Maximum.						
	Total Number and Cost of			Incidental Salaries and Wages.	Allowance to Receiver for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Receiver for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.						Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.
	Number.	Cost for Year ending 31st March 1880.	Number.																			
LONDON DISTRICT:																						
Abbey-road	-			£.	£.	£.	£.	£.										£.				
Acton	-																	16				
Albany-street	-																	26				
Aldgate	-																	16				
Aldgate	-																	52				
Anerley (near Station)	-																	26				
Anerley-road (near Crystal Palace).	-																	16				
Balham	-																	26				
Barbican	-																	16				
Barnes	-																	23				
Battersea-square	-																	26				
Bayswater, Queen's-road.	-																	16				
Bermondsey-street	-																	16				
Bexley	-																	20				
Bexley Heath	-																	23				
Bishopsgate-street Without, 163.	-																	-				
Bishop's-road	-																	16				
Blackfriars-road, 228	-																	41				
Blandford-street	-																	16				
Bow, E.	-																	13				
Brick-lane	-																	16				
Brixton, Acre-lane	-																	16				
Brixton-road, Lough-boro'-place.	-																	26				
Brixton Rise	-																	29				
Brompton-road	-																	18				
Burton-crescent	-																	16				

Cambridge-street	13																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											</
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† 12*s.* a week fixed allowance, and 8*s.* a week minimum, with $\frac{1}{2}$ *d.* a message.

Note.—For allowances to letter receivers for postal duty, see Estimate for Postal Service, Sub-head A.

Fixed allowance.

6.—POST OFFICE TELEGRAPHS.—SUB-HEAD (F).—LONDON DISTRICT, for the Year ending 31st March 1880—continued.

OFFICES.	1.				2.												SCALES OF PAY.							
	Total Number and Cost of		Messengers and Porters.		Incidental Salaries and Wages.	Allowance to Receiver for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Receiver for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																				
LONDON DISTRICT—contd.																								
Gower-street -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	£.	-	-	-	-	-	-
Grange-road, Bermondsey.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Great Portland-street -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Greek-street -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Grenville-street -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	+34	-	-	-	-	-	-
Grove-lane -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-
Hackney Wick -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-
Hampstead-road -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-
Hampstead, High-street -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	-	-	-	-	-	-
Hanwell -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Harrow-road, Woodfield-road.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	*13	-	-	-	-	-	-
Hemingford-road -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	-	-	-	-	-	-
Hendon -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	*47	-	-	-	-	-	-
Herne Hill -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Highbury -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	-	-	-	-	-	-
Hornsey -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-
Hornsey-road -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Horton (St. John's-road).	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-
Hyde Park-square -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	18	-	-	-	-	-	-
Kennington Cross -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	-	-	-	-	-	-
Kennington Park -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	-	-	-	-	-	-
Kentish Town (3, Junction-road).	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	-	-	-	-	-	-
Kilburn, Albert terrace -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Kilburn, Brondesbury-terrace.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Kilburn, Manor-terrace -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31	-	-	-	-	-	-
Kingsland-road -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1d. per message.	-	-	-	-	-	-
King's-road, 110 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
King's-road, 865 -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-

Locality	1d. a Message, with a minimum of 10 messages.	1d. per message.
Ladbroke Grove -	16	31
Ladbroke Grove-road -	16	16
Lancaster-street -	16	16
Leadenhall-street, 114 -	-	-
Lee Green -	98	31
Leinster-terrace -	16	16
Leman-street -	16	16
Leasness Heath -	49	31
Leyton -	31	21
Leytonstone -	13	13
Lewisham, Ladywell -	96	16
Lewisham, Lee Bridge -	16	16
Limehouse -	16	16
Lisson Grove -	16	16
Little Sussex-place -	23	31
Lower Clapton -	31	16
Lower Norwood, High-street -	16	16
Lower Tottenham -	16	16
Lopus-street -	3	34
Malda Hill -	16	16
Manchester-road, Isle of Dogs -	26	16
Mare-street, 159 -	16	16
Mare-street, 305 -	34	16
Mile End-road, 148 -	16	16
Millbank-street -	31	16
Mill Hill -	16	16
Minories -	16	16
Mount-street -	18	13
New Bond-street -	13	16
Newington Green-road -	26	26
Newland-terrace -	16	26
New Southgate -	26	23
New Wimbledon -	23	16
North Woolwich -	16	16
Norwood, Westow Hill -	16	16
Old Brompton-road -	16	16
Old Charlton -	26	31
Old Kent-road, 170 -	31	16
Old Kent-road, 563 -	16	16
Osnaburgh-street -	31	16
Oxford-street, 227 -	16	18
Oxford-street, 352 -	18	18
Park-street -	18	13
Penge -	13	23
Piaistow -	18	16
Portland Town -	16	65
Parliament-street -	65	65

And that's a message on all messages over 300 a week.

The maximum not to exceed 60% a year.

Notes.—For allowances to letter receivers for postal duty, see Estimate for Postal Service, Sub-head A.

• **Fixed allowance.**

5.—POST OFFICE TELEGRAPHS.—Sub-Head (F).—LONDON DISTRICT, for the Year ending 31st March 1880—continued.

OFFICES.	1.										2.	3.	4.	5.	6.	7.	8.	Total.	SCALES OF PAY.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Receiver for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Receiver for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
	Telegraphists		Messengers and Porters.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
LONDON DISTRICT—contd.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									

POST OFFICE TELEGRAPHS.

PROVINCIAL POST OFFICES—UNITED KINGDOM.

ABSTRACT OF SUB-HEAD (G.)

1879-80.

	1. Salaries, Wages, and Allowances additional to Salaries.	2. Travelling.	3. Rent.	4. Rates, Taxes, and Tithes on Premises.	5. Water and Fire Insurance.	6. Fuel and Light.	7. Stationery.	8. Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTALS.
	£.	£.	£.	£.	£.	£.	£.	£.	
ENGLAND AND WALES -	317,069	4,500	7,135	650	120	1,100	30	8,918	339,522
IRELAND - - - -	65,143	700	657	50	5	15	5	1,227	67,802
SCOTLAND - - - -	65,675	300	546	2	25	170	5	866	67,589
TOTAL - - - £.	447,887	5,500	8,338	702	150	1,285	40	11,011	474,913

6.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1.										S C A L E S O F P A Y.													
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2.	3.	4.	5.	6.	7.	8.	Total.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1880.	Messengers and Porters.	Number.																				
																								Telegraphists.
BAKEWELL -	-	-	-	-	-	-	-	60	13	-	-	-	-	-	-	-	-	73	-	-	-	-	-	
BALDOCK -	-	-	-	-	-	-	-	31	2d.	-	-	-	-	-	-	-	-	31	-	-	-	-	-	
Ashwell -	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
BANBURY -	3	156	3	39	-	-	20	-	-	26	-	-	-	-	-	-	8	249	Banbury	1	Telegraphist -	22s.	1s.	27s.
Bloxham -	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	21s.	
BANGOR -	4	228	3	39	-	-	28	-	-	-	-	-	-	-	-	-	22	317	Bangor	1	Telegraphist -	28s.	1s. 6d.	35s.
Amleth -	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	21s.	
Beumaris -	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Bethesda -	-	-	-	-	-	-	-	8	1d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Cemes -	-	-	-	-	-	-	-	*16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Llanerchynedd -	-	-	-	-	-	-	-	*16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Llanfairfechan -	-	-	-	-	-	-	-	16	2	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Llanfalepwllgwynyll -	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Llanfalepwllgwynyll -	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Llangefni -	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Menai Bridge -	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Port Dinorwic -	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
BARKING -	-	-	-	-	-	-	-	23	3d.	-	-	-	-	-	-	-	-	23	-	-	-	-	-	
BARNARD CASTLE -	-	-	-	-	-	-	-	20	1d.	-	-	-	-	-	-	-	-	20	-	-	-	-	-	
BARNET -	1	13	-	-	-	-	-	30	-	-	-	-	-	-	-	-	4	47	-	-	-	-	-	
New Barnet -	2	26	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	46	-	-	-	-	-	
Potters Bar -	-	-	-	-	-	-	-	8	3d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Shenley -	-	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
South Mimms -	-	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
BARNLEY -	6	365	4	70	-	-	35	-	-	-	-	-	-	-	-	-	55	525	Barnley	1	Telegraphist -	28s.	1s. 6d.	35s.
Carthorne -	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Dodworth -	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Hoyland -	-	-	-	-	-	-	-	+18	1d. and 2d.	-	-	-	-	-	-	-	-	18	-	-	-	-	-	
Wombwell -	-	-	-	-	-	-	-	16	9	-	-	-	-	-	-	-	-	25	-	-	-	-	-	
Worborough Dale -	-	-	-	-	-	-	-	16	5	-	-	-	-	-	-	-	-	21	-	-	-	-	-	
BARNSTAPLE -	4	239	3	39	-	-	23	-	-	-	-	-	-	-	-	-	18	319	Barnstaple	1	Telegraphist -	28s.	1s. 6d.	35s.
Appledore -	-	-	-	-	-	-	-	16	13	-	-	-	-	-	-	-	-	29	-	-	-	-	-	
Branton -	-	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Lynton -	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	

Barrow-in-Furness.	858	26	-	-	-	45	-	42	-	-	30	135	8	580	7	Barrow-in-Furness	1	Telegraphist for special duties.	100 l.	5 l.	130 l.
BASINGSTOKE -	91	-	-	-	-	-	-	-	-	-	-	26	-	-	-	1	Telegraphist -	28 s.	1 s. 6 d.	35 s.	
BATH -	702	25	-	-	-	68	7	-	-	-	20	174	11	408	6	1	Counter Assistant, 15 s. a week.	-	-	-	
Batheston -	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Messenger, at 8 s. a week.	-	-	-	
Beckington -	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 7 s. a week.	-	-	-	
Bruton -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	Ditto - at 6 s. a week.	-	-	-	
Castle Carey -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist -	28 s.	1 s. 6 d.	35 s.	
Codford St. Mary -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	(This Telegraphist remains on the Old Scale -	-	-	-	
Coleford -	*18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	Ditto, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s. a week.	-	-	-	
Everecch -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Messenger, at 7 s. 6 d. a week.	-	-	-	
Freahford -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 6 s. a week.	-	-	-	
Gillingham -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 8 d. a dozen messages, with minimum of 5 s. a week.	-	-	-	
Heytebury -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Messenger, at 7 s. 6 d. a week.	-	-	-	
Mere -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 6 s. a week.	-	-	-	
Midomer Norton -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 8 d. a dozen messages, with minimum of 5 s. a week.	-	-	-	
Radstock -	*16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Medical Officer at 8 s. 6 d. a head.	-	-	-	
Twerton -	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 6 s. a week.	-	-	-	
Wincanton -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 8 d. a dozen messages, with minimum of 5 s. a week.	-	-	-	
BATLEY -	37	-	-	-	-	-	-	-	-	-	-	39	3	-	-	1	Messenger, at 7 s. 6 d. a week.	-	-	-	
BATWY -	*30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 6 s. a week.	-	-	-	
Epworth -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 8 d. a dozen messages, with minimum of 5 s. a week.	-	-	-	
Gringley-on-the-Hill -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Medical Officer at 8 s. 6 d. a head.	-	-	-	
Haxey -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 6 s. a week.	-	-	-	
Owston Ferry -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - at 8 d. a dozen messages, with minimum of 5 s. a week.	-	-	-	
BECLES -	31	13	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist (redundant).	22 s.	1 s.	27 s.	
BECKENHAM -	65	-	-	-	-	-	-	-	-	-	-	39	3	-	-	2	Female T	12 s.	1 s.	21 s.	
Farnborough -	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	graphists ele-	-	-	-	
BEDALE -	+25	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist (redundant).	22 s.	1 s.	27 s.	
Askrigg -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Female T	12 s.	1 s.	21 s.	
Hawes -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	
Leyburn -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	
Masham -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	
Middleham -	52	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	
Bedford -	247	20	-	-	-	-	-	-	-	-	22	46	3	159	3	1	Telegraphist (redundant).	22 s.	1 s.	27 s.	
Harrold -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Female T	12 s.	1 s.	21 s.	
Sharnbrook -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	
Turkey -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	
Bedford -	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	
Beal -	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	
Chatton -	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	
BELPER -	+52	13	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-	

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village; and the second is for delivery beyond the Town or Village, but within one mile of the Office.

† Including 2 l. 12 s. 6 d. for private wire allowance.

‡ Fixed allowance.

§ In addition to fees collected from the public within three miles.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-Head (C.).

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880— continued.

OFFICES.	1.										SCALES OF PAY.					Maximum.										
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.		Stationery.	Incidental Expenses, including Allowances for Rent and Office Expenses.	Total.	Town.	Force.	Minimum.	Annual Increment.			
	Telegraphists.		Messengers and Porters.																							
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																						
BODMIN -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
New Quay -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Padstow -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Port Isaac -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
St. Columb -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Wadebridge -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bognor -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Bolton -	7	£487	13	278	-	42	-	-	-	63	10	-	-	-	-	-	-	-	25	905	Bolton	1	Telegraphist	36 s.	2 s.	44 s.
Asley Bridge -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto	-	28 s.	1 s. 6 d.	35 s.
Derby-street -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	-	22 s.	1 s.	27 s.
Egerton -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Ditto	-	16 s.	1 s.	20 s.
Karnworth -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Inspector of Messengers, 8 s. a week.	-	-	-	-
Halliwell -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers at 7 s. a week.	-	-	-	-
Horwich -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	Messengers at 7 s. a week.	-	-	-	-
Little Halton -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	Ditto, 1½ d. a message, with minimum of 5 s. a week.	-	-	-	-
Little Lever -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	Ditto, 1½ d. a message, with minimum of 5 s. a week.	-	-	-	-
Moses Gate -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	Ditto, 1½ d. a message, with minimum of 5 s. a week.	-	-	-	-
Turton -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	Ditto, 1½ d. a message, with minimum of 5 s. a week.	-	-	-	-
West Houghton -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9	Ditto, 1½ d. a message, with minimum of 5 s. a week.	-	-	-	-
Boston -	6	428	4	57	-	25	-	-	-	-	-	-	-	-	-	-	-	-	45	555	Boston	1	Telegraphist	36 s.	2 s.	44 s.
Burgh -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto	-	28 s.	1 s. 6 d.	35 s.
Coningsby -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	Ditto, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a Circuit; and thence by 1 s. 6 d. to 27 s. a week.	-	-	-	-
Kirton -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	Ditto, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a Circuit; and thence by 1 s. 6 d. to 27 s. a week.	-	-	-	-
Leake -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	Ditto, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a Circuit; and thence by 1 s. 6 d. to 27 s. a week.	-	-	-	-
Skegness -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	Ditto, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a Circuit; and thence by 1 s. 6 d. to 27 s. a week.	-	-	-	-
Wainfleet -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4	Ditto, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a Circuit; and thence by 1 s. 6 d. to 27 s. a week.	-	-	-	-
Bourne -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto, at 7 s. a week.	-	-	-	-
Edenham -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers at 5 s. a week.	-	-	-	-
Bournemouth -	3	154	8	105	-	21	-	-	-	28	-	-	-	-	-	-	-	-	43	349	Bournemouth	1	Telegraphist	22 s.	1 s.	27 s.
Commercial Road -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	-	14 s.	1 s.	21 s.
Landowne Crescent -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Messenger, at 7 s. a week.	-	-	-	-
Brackley -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7	Messengers, at 1 d. a message, with minimum of 5 s. a week. (Two of these messengers are only employed from 1 November to 30 April in each year.)	-	-	-	-
Bracknell -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	31		-	-	-	-
Bradford-on-Avon -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44		-	-	-	-

8.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1880—*continued*.

OFFICES.	1.										SCALES OF PAY.															
	Total Number and Cost of					Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.		
	Telegraphists.		Messengers and Porters.		Number.																				Cost for Year ending 31st March 1880.	Cost for Year ending 31st March 1880.
	Number.	£.	Number.	£.																						
BARNLEY HILL	-	-	2	36	-	-	-	-	-	-	-	-	-	-	-	-	-	-	78	Brighton	1	Superintendent -	130 £.	8 £.	170 £.	
Cradley Heath	-	-	-	-	-	-	-	1 £.	-	-	-	-	-	-	-	-	-	-	16		1	Instructor, &c. -	100 £.	5 £.	130 £.	
Quarry Bank	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16		4	Telegraphists -	36 £.	2 £.	44 £.	
Bates	-	-	-	-	-	-	-	*85	-	-	-	-	-	-	-	-	-	-	55		6	Ditto -	28 £.	1 £. 6 d.	35 £.	
Winterton	-	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	16		7	Ditto -	22 £.	1 £.	27 £.	
Barnes	-	-	2	26	-	-	-	£10	2 d.	60	-	-	-	-	-	-	-	-	96		8	Ditto -	14 £.	1 £.	21 £.	
Rastrick	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	16								
Four places on this Class are occupied by Royal Engineers, one at 2 s. a day and 4 d. a day Barrack allowance, and three at 1 s. 9 d. a day and 4 d. a day Barrack allowance.																										
BRIGHTON	28	1,869	25	586	-	50	-	-	-	26	-	180	-	-	-	-	-	95	2,806							
Alma-terrace, Hove	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	41							
Preston	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8							
Preston-road	-	-	-	-	-	-	-	47	-	-	-	-	-	-	-	-	-	-	47							
Queen's-road	-	-	-	-	-	-	-	60	-	-	-	-	-	-	-	-	-	-	65							
Rottingdean	-	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	8							
Victoria-road	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	20							
Western-road	-	-	-	-	-	-	-	£8	-	-	-	-	-	-	-	-	-	10	18							
Two-fifths of the wages of two Telegraphists are provided for in the Postal Estimates, Sub-Head C.																										

Station	Female Telegraphists	10 s. to 12 s. when able to take charge of a Circuit, and thence by 1 s. to 21 s. a week.	Inspector Messenger	1 s.	27 s.
Stapleton-road	19				
Temple Cloud	6				
Totterdown					
Westbury-on-Trym					
West-street					
Wrighton					
Yatton					
BRITON FERRY	1				
BROADWAY	2				
BROMLEY	10				
Bickley					
BROMSGROVE	17				
BROUGH	30				
Market Weighton					
Newport					
North Cave					
Seath Cave					
BUCKINGHAM					
BUNGAY					
BUNTINGFORD					
BURNLEY	1				
Brierfield	3				
Nelson-in-Marsden					
Padilham					
BURTON-ON-TRENT	1				
Barton-under-Needwood					
Repton					
Staplehill					
Swadlinoote					
Tutbury					
Woodville					
BURY (Lancashire)	1				
Edensfield					
Heapbridge					
Tottington					
BURY ST. EDMUND'S	1				
Ixworth					
Walsham-le-Willows					
Woolpit					
BURTON	1				
Higher Burton					
Longnor					

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village; and the second for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including 2 l. 12 s. 6 d. for working private wire.

** Including 10 l. fixed allowance.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-Head (C).

‡ Delivery at Shirehampton, 3 d.

§ Fired allowance.

|| Including 5 l. 5 s. for working private wire.

†† In addition to fees collected from the public within three miles.

‡‡ In addition to fees collected from the public within three miles.

§§ In addition to fees collected from the public within three miles.

¶¶ In addition to fees collected from the public within three miles.

OFFICERS.	Total Number and Cost of				1.										S C A L E S O F P A Y.											
	Telegraphists.		Messengers and Porters.		Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maxi. am.			
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																						
CAISTON	-	-	-	-	£.	-	£.	-	£.	-	£.	-	£.	-	£.	-	£.	-	£.	Cambridge	-	1	Telegraphist -	36 s.	2 s.	44 s.
CALNE	-	-	-	-	-	-	26	13	-	-	-	-	-	-	-	-	5	44	-	1	Ditto -	28 s.	1 s. 6 d.	35 s.		
CAMBORNE	-	-	1	13	-	47	5	-	-	-	-	-	-	-	-	-	-	65	-	5	Ditto, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of Circuit; and thence by 1 s. 6 d. to 27 s. a week.	2 s.	1 s. 6 d.	44 s.		
CAMBRIDGE	-	9	558	109	-	8	2 d.	-	-	10	-	20	-	-	-	-	40	767	Cambridge	-	1	Telegraphist -	36 s.	2 s.	44 s.	
Bottisham	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	1	Ditto -	28 s.	1 s. 6 d.	35 s.		
Burwell	-	-	-	-	-	16	2 d.	-	-	-	-	-	-	-	-	-	-	16	-	5	Ditto, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of Circuit; and thence by 1 s. 6 d. to 27 s. a week.	2 s.	1 s. 6 d.	44 s.		
Caxton	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	2	Telegraphists -	14 s.	1 s.	21 s.		
Cottenham	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	-	16	-	1	Messenger, at 7 s. a week.	-	-	-		
Fulbourne	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	7	Messengers, at 5 s. a week.	-	-	-		
Great Shelford	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	Medical Officer, at 8 s. 6 d. a head.	-	-	-		
Linton	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-		
Sawston	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-		
Waterbeach	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-		
CAMELFORD	-	-	-	-	-	26	13	-	-	-	-	-	-	-	-	-	-	39	-	-	-	-	-	-		
Boscawle	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-		
CANTERBURY	-	2	1141	52	-	21	-	1 d. and 2 d.	-	10	-	-	-	-	-	-	5	229	Canterbury	-	1	Telegraphist -	22 s.	1 s.	27 s.	
Barham	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	8	-	1	Ditto -	14 s.	1 s.	21 s.		
Bridge	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	16	-	4	Messengers, at 5 s. a week.	-	-	-		
Chartham	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-		
Chilham	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-		
Herne Bay	-	-	-	-	-	-	34	13	-	-	-	-	-	-	-	-	-	47	-	-	-	-	-	-		
Whitstable	-	-	-	-	-	-	31	13	-	-	-	-	-	-	-	-	-	44	-	-	-	-	-	-		
CARDIFF	-	65	4,080	634	-	178	-	-	-	43	-	302	-	-	-	-	180	5,317	Cardiff	-	1	Superintendent -	180 l.	10 l.	230 l.	
Branch Office:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Assistant Super-	130 l.	8 l.	170 l.		
Bute Docks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6	Telegraphists -	100 l.	5 l.	130 l.		
Canton	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	20	-	6	Ditto -	28 s.	1 s. 6 d.	35 s.		
Llandaff	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	36	Ditto, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a Circuit; and thence by 1 s. 6 d. to 27 s. a week.	2 s.	1 s. 6 d.	44 s.		
Llantrisant	-	-	-	-	-	-	18	24	-	-	-	-	-	-	-	-	-	42	-	15	Ditto (Female) 10 s. to 12 s. when able to take charge of a Circuit; and thence by 1 s. to 21 s. a week.	-	-	-		
Michaelston-y-Fedw	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-		
Penarth	-	-	-	-	-	-	26	13	-	-	-	-	-	-	-	-	-	39	-	-	-	-	-	-		
Rhymney	-	-	-	-	-	-	26	2 d.	-	-	-	-	-	-	-	-	-	26	-	4	Messengers, at 8 s. a week.	-	-	-		
Roth	-	-	-	-	-	-	17	2 d.	-	-	-	-	-	-	-	-	-	17	-	26	Messengers, at 1 d. per message, with minimum of 5 s. a week.	-	-	-		
Tafr's Wall	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	-	Medical Officer, at 8 s. 6 d. a head.	-	-	-		

Station	Class	Rate	Days	Time	Notes	Remarks
CARDIGAN	St. Dogmaels	25	1,656	10	†238	
CARLISLE	Abbey Town	45				
Alston						
Aspatria						
Bowness						
Brampton						
Delston						
Gileland						
Haltwhistle						
Harrington						
Haydon Bridge						
Longtown						
Nenthead						
Silloth						
CARMARTHEN		16	91	2	26	
Aberystwyth						
Lampeter						
Llandilo						
Llangadock						
Llandovery						
Llanstephan						
Tregaron						
CARNARVON		15	193	3	39	
Barmouth						
Criccieth						
Festiniog						
Four Crosses						
Llanberis						
Pen-y-groes						
Portmadoc						
Tan-y-bwlch						
CARNFORTH						
Askham						
Booth						
Broughton-in-Furness						
Burton						
Cartmel						
Cleator Moor						
Dalton-in-Furness						
Egremont						
Grange						
Holm Rook						
Ingletton						
Kirkby Lonsdale						
Millom						
Newton-in-Cartmel						
Ravenglass						
St. Bees						
CATTERICK						
CHARD						

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village; but where more than one rate is shown, the first is for delivery in the Town or Village; and the second is for delivery beyond the Town or Village, but within one mile of the Office.

• Amounts marked thus (*) include payment for delivery in the Town or Village.
 † Including 2*l.* 12*s.* 6*d.* for working private wire.
 ‡ In addition to fees collected from the public within three miles.

§ Fixed allowance.

|| Including 2s. 4d. a week of the wages of one Sorter, who is borne on the Postal Establishment, Sub-Head (C.).

** Including half of the wages of one Inspector of Letter Carriers and Telegraph Messengers, who is borne on the Postal Establishment, Sub-Head (C.).

† Including 5*l.* at Bute Docks Branch Office.

‡ Allowance to be deducted from the public within the

†† Including half of the allowance for one Porter, who is borne on the Postal Establishment, Sub-Head (C).

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1										SCALES OF PAY.														
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	7.	8.	Total.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	31st March 1880.	Messengers and Porters.																						
			Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																			
CHATHAM - New Brompton - Old Brompton -	6	432	5	65	2	19	21	1d and 2d.	5	3	11	25							552	Chatham -	1	Telegraphist in Dockyard.	36 s.	2 s.	44 s.
CHATHAM - Sea Houses -							16												21		1	Ditto - ditto -	28 s.	1 s. 6 d.	35 s.
CHATHAM - Sea Houses -							20												16		1	These two officers are employed on Admiralty work.	22 s.	1 s.	27 s.
CHATHAM - Sea Houses -							16												16		3	Telegraphist -	16 s.	1 s.	20 s.
CHATHAM - Sea Houses -							195												195		5	Messengers, at 5 s. a week.	5 s.	1 s.	20 s.
CHATHAM - Sea Houses -							8												8		1	Telegraphist, at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s. a week.	1 s. 6 d.	1 s.	27 s.
CHATHAM - Sea Houses -							8												8		2	Female telegraphists, 10 s. to 12 s. when able to take charge of a circuit, and thence by 1 s. to 31 s.	1 s.	1 s.	31 s.
CHATHAM - Sea Houses -							8												8		2	Messengers, at 5 s. a week.	5 s.	1 s.	20 s.
CHATHAM - Sea Houses -							8												8		2	Telegraphists -	28 s.	1 s. 6 d.	35 s.
CHATHAM - Sea Houses -							8												8		2	Ditto -	14 s.	1 s.	21 s.
CHATHAM - Sea Houses -							8												8		2	Ditto, at 10 s. a week.	10 s.	1 s.	21 s.
CHATHAM - Sea Houses -							8												8		1	Learner, at 5 s.	5 s.	1 s.	21 s.
CHATHAM - Sea Houses -							8												8		12	Allowance for supervision of messengers, 8 s. a week.	8 s.	1 s.	21 s.
CHATHAM - Sea Houses -							8												8		12	Messengers, at 1 d. a message, with minimum of 5 s. a week.	5 s.	1 s.	21 s.
CHATHAM - Sea Houses -							719												719			Allowance for cleaning office, 2 s. 6 d. a week.	2 s. 6 d.	1 s.	21 s.
CHATHAM - Sea Houses -							18												18			Medical Officer, at 8 s. 6 d. per head.	8 s. 6 d.	1 s.	21 s.
CHATHAM - Sea Houses -							5												5					1 s.	21 s.
CHATHAM - Sea Houses -							13												13					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
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CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
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CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8					1 s.	21 s.
CHATHAM - Sea Houses -							8												8						

	3	209	4	55	27	1d. a Message, with minimum of										27	4	27	25	347	Cherterfield	1	Telegraphist	28 s.	1 s. 6 d.	35 s.
CHESTERFIELD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Ashover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Barlborough	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Baslow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bolsover	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Brimington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Clay Cross	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Heath	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Eckington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
New Brampton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
New Whittington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Staveley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Whittington Moor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Whitwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHESTER-LE-STREET	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Birtley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHICHESTER	-	-	3	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sidlesham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHIGWELL ROAD	-	-	2	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Chigwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHIPPENHAM	-	148	1	13	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Badminton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Box	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Corham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Didmarton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lacock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Marshfield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sutton Benger	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Yatton Keynell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHIPPING NORTON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Hook Norton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHIPPING SODBURY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHISLEHURST	-	-	2	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Foot's Cray	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
St. Mary Cray	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Sidcup	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHORLEY	-	-	2	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adlington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Blackrod	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHRISTCHURCH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHULMIDGH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Winkleigh	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CIRENCESTER	-	-	3	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CLEVEDON	-	-	1	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Portsmouth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including half of the wages of one Sorting Clerk, and two-thirds of the wages of another Sorting Clerk, who are borne on the Postal Establishment, Sub-head (C.).

‡ Including one-third of the wages of one Sorting Clerk, and two-thirds of the wages of another Sorting Clerk, who are borne on the Postal Establishment, Sub-head (C.).

§ Including 2 l. 12 s. 6 d. for working private wire.

|| In addition to fees collected from the public within three miles.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-head (C.).

§ Fixed allowance.

** Goodwood Office.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.															
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.			
	Number.	Cost for Year ending 31st March 1880.	Messengers and Porters.	Number.																				Cost for Year ending 31st March 1880.		
CLITHEROE -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Chatburn -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
Low Moor -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
COBHAM -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
COCKERMOUTH -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
COLCHESTER -	7	£ 504	-	7	96	-	-	-	-	60	-	-	-	-	-	-	-	63	683	Colchester -	1	Telegraphist -	100 l.	5 l.	180 l.	
Boxford -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto -	-	28 s.	1 s. 6 d.	35 s.
Brightlingsea -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	Ditto at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s. a week.	-	-	-	
Bures -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dedham -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Lexden -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Nayland -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
St. Oysth -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
The Hythe -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Thorpe-le-Soken -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Walton-on-the-Naze -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Weeley -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Wivenhoe -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
COLFORD -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
COLNE -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CONGLETON -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CONWAY -	1	39	-	1	2	-	-	-	-	26	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist -	14 s.	1 s.	21 s.
Bettwycoed -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Colwyn -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Colwyn Bay -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Llandudno -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Llanrwst -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Penmaenau -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CORWEN -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bala -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dolgelly -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
COYNTREY -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Meriden -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
COWARTON -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Llanrwst Major -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880.—continued.

O F F I C E S .	1.										S C A L E S O F P A Y .														
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (e)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	2.	3.	4.	5.	6.	7.	8.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Telegraphists.		Messengers and Porters.																						
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																					
DARTFORD -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	£ 78	-	-	-	-	-	
Farningham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Greenhithe	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	21	-	-	-	-	-	
DARTMOUTH -	1	70	2	26	-	10	-	-	-	-	-	-	-	-	-	-	-	-	114	-	1	Telegraphist -	22 s.	1 s.	27 s.
DARWEN -	-	-	2	29	-	-	-	-	-	-	-	-	-	-	-	-	-	-	64	-	2	Messengers, at 5 s. a week.	-	-	-
DAVENTRY -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	34	-	-	-	-	-	-
Byfield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DAWLISH -	-	-	1	18	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DEAL -	2	189	2	26	-	20	-	-	-	-	-	-	-	-	-	-	-	-	60	-	-	-	-	-	-
Walmer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	183	-	2	Telegraphists -	16 s.	1 s.	20 s.
Walmer Road	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	2	Messengers, at 5 s. a week.	-	-	-
DERBY -	21	1,465	14	258	-	50	-	-	-	15	-	-	-	-	-	-	-	-	1,908	-	-	-	-	-	-
Alvaston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	1	Superintendent -	130 l.	8 l.	170 l.
Castle Donnington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	1	Telegraphist -	100 l.	5 l.	190 l.
Codnor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	5	Ditto -	28 s.	1 s. 6 d.	35 s.
Crich	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	14	Telegraphists at 12 s. a week; 14 s. when fully com-	-	-	-
Cromford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Draycott	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Duffield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Etwell	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Heanor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Kegworth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Kilburn	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Melbourne	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Midland-road	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Ockbrook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Ripley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Shardlow	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Smalley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Spondon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Sudbury	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Winstar	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Wirksworth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	39	-	-	-	-	-	-
DERHAM -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	99	-	-	-	-	-	-
Blakeney	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Cley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Elmham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Foulsham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Holt	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Mattishall	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
New Walsingham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-

[illegible]

(c) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

† In addition to fees collected from the public within three miles.

* Amounts marked thus (*) include payment for delivery in the Town or Village.
† In addition to fees collected from the public within three miles.
‡ Fixed allowance.
§ Including three-fourths of the wages of one Boy Clerk who is borne on the Postal Establishment, Sub-head (C). || Including an allowance of 1*l.* a week for extra duty on Market days. ¶ Including 2*l.* 12*s.* 6*d.* for working private wire.
•• Including an allowance of 1*l.* a year to one of these Clerks for working a lithographic press in the office of the Naval Commander in Chief, which is provided for in the Estimates for the Admiralty.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-head (C.).

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1.										S C A L E S O F P A Y.					Maximum.									
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	1 d. a Message, with minimum of	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.		Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.		
	Telegraphists.		Messengers and Porters.																						
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																					
DUKINFIELD	-	-	2	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	44	-	-	-	-		
DUNSTABLE - Markyate-street	-	-	-	-	-	-	-	29	13	-	-	-	-	-	-	-	-	-	42	-	-	-	-		
Toddington	-	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-		
DURHAM	-	-	2	121	52	20	16	1 d. and 2 d.	37	3	-	-	-	-	-	-	-	27	260	Durham	2	Telegraphists at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s. a week.	-		
Blackhill	-	-	-	-	-	-	23	13	-	-	-	-	-	-	-	-	-	-	36	-	-	-	-		
Consett	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-		
Leadgate	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-		
Sherburn	-	-	-	-	-	-	16	16	-	-	-	-	-	-	-	-	-	-	32	-	-	-	-		
Shotley Bridge	-	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-		
Willington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
DURLEY	-	-	-	-	-	-	26	13	-	-	-	-	-	-	-	-	-	-	39	-	-	-	-		
Cam	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-		
Uley	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-		
EASINGWOLD	-	-	-	-	-	-	25	2 d.	-	-	-	-	-	-	-	-	-	-	25	-	-	-	-		
EASTBOURNE	-	-	2	120	65	20	-	-	-	-	-	-	-	-	-	-	-	12	217	Eastbourne	1	Telegraphist -	22 s.	1 s.	27 s.
EAST GRIMSTEAD	-	-	-	-	-	-	37	13	-	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-	
Forest Row	-	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
BOLESHALL	-	-	-	-	-	-	*23	-	-	-	-	-	-	-	-	-	-	-	23	-	-	-	-	-	
EDENBRIDGE	-	-	-	-	-	-	29	2 d.	-	-	-	-	-	-	-	-	-	-	29	-	-	-	-	-	
Westerham	-	-	-	-	-	-	20	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	
EDGEWARE	-	-	-	-	-	-	20	1 d.	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	
ELY	-	-	2	112	26	13	-	-	-	-	-	-	-	-	-	-	-	30	181	Ely	2	Telegraphists at 12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s. a week.	-		
Haddenham	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Littleport	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Sutton	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	

Station	Telegraphists	Extra allowance during Parliamentary Session, 2 s. 6 d. a week.	14 s.	1 s.	21 s.
FOLKINGHAM	2				
Billingborough	2				
FROME	2				
Gloucester	1				
Asistant ditto	1				
Telegraphists	2				
Ditto	22				
GATESHEAD	1				
Lowell	11				
GLASTONBURY	1				
GOLOUCESTER	2				
Almondsbury	1				
Falfield	1				
Newest	1				
Thorbury	1				
Wickwar	1				
GODALMING	1				
GOOLE	1				
GOSPORT	1				
Admiralty Office-Forton	2				
GRANTHAM	3				
Caythorpe	1				
Colsterworth	1				
Corby	1				
Denton	1				
Knipston	1				
Leadenham	1				
Long Bennington	1				
GRAVESEND	5				
Pier Branch Office	1				
Cobham	1				
Northfleet	13				
GRIMSBY	1				
Cleethorpes	2				
Luceby	2				
Marsh Chapel	2				
North Somersrotes	8				

(a) Where only one rate is shown in this Column, it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

• Amounts marked thus (*) include payment for delivery in the Town or Village.

¶ In addition to fees collected from the public within three miles.

‡ Including 2 l. 12 s. 6 d. for working private wire.

*** 1 d. per message, with minimum of 5 s.
 **** Including 1 s. a week additional from 1st June to 30th September

Note.—For allowance to Postmaster and others for Postal Duty, see Estimate for Postal Service, Sub-head (C.).

Note.—For allowance to

6.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1.										S C A L E S O F P A Y.											
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Reasonable Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowances for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Telegraphists and Porters.		Messengers																			
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																		
GUERNSEY -	6	302	6	71	20	20	3	8	3	3	Guernsey	1 Telegraphist -	28 s.	1 s. 9 d.	35 s.							
Alderney -	-	-	-	-	-	-	-	-	-	-	-	1 Ditto -	22 s.	1 s.	27 s.							
St Sampson's -	-	-	-	-	-	-	-	-	-	-	-	4 Ditto -	14 s.	1 s.	21 s.							
GUILDFORD -	2	112	2	26	20	20	3	8	3	3	-	5 Messengers, at 5 s. a week.	14 s.	1 s.	21 s.							
Albury -	-	-	-	-	-	-	-	-	-	-	-	1 Messenger, at 5 s. a week, from 1st June to 31st October.	14 s.	1 s.	21 s.							
Bramley -	-	-	-	-	-	-	-	-	-	-	-	1 Telegraphist -	22 s.	1 s.	27 s.							
Cranleigh -	-	-	-	-	-	-	-	-	-	-	-	1 Ditto -	16 s.	1 s.	20 s.							
Shere -	-	-	-	-	-	-	-	-	-	-	-	2 Messengers, at 5 s. a week.	1 s.	1 s.	20 s.							
GUISBOROUGH -	-	-	-	-	-	-	-	-	-	-	-	1 Telegraphist -	22 s.	1 s.	27 s.							
-	-	-	-	-	-	-	-	-	-	-	-	2 Messengers, at 5 s. a week.	1 s.	1 s.	20 s.							
HALESWORTH -	-	-	-	-	-	-	-	-	-	-	-	1 Telegraphist -	36 s.	2 s.	44 s.							
HALESWORTH -	-	-	-	-	-	-	-	-	-	-	-	1 Ditto -	28 s.	1 s. 6 d.	35 s.							
HALESWORTH -	11	† 612	14	201	45	45	9	-	-	-	-	2 Ditto -	22 s.	1 s.	27 s.							
Greetland -	-	-	-	-	-	-	-	-	-	-	-	7 Ditto -	16 s.	1 s.	20 s.							
King's Cross -	-	-	-	-	-	-	-	-	-	-	-	1 Inspector of Messengers, at 8 s. a week.	1 s.	1 s.	20 s.							
Ripponden -	-	-	-	-	-	-	-	-	-	-	-	2 Messengers, at 5 s. a week.	1 s.	1 s.	20 s.							
Shelf -	-	-	-	-	-	-	-	-	-	-	-	11 Ditto - at 1 d. per message, with minimum of 5 s. a week.	1 s.	1 s.	20 s.							
Stainland -	-	-	-	-	-	-	-	-	-	-	-	Medical Officer, at 8 s. 6 d. a head.	1 s.	1 s.	20 s.							
HALESWORTH -	-	-	-	-	-	-	-	-	-	-	-	2 Telegraphists, 12 s. per week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s.	1 s.	1 s.	20 s.							
Castle Hedingham -	-	-	-	-	-	-	-	-	-	-	-	(Extra allowance to one telegraphist, 3 s. a week.)	1 s.	1 s.	20 s.							
Earl's Colne -	-	-	-	-	-	-	-	-	-	-	-	3 Messengers, at 5 s. a week.	1 s.	1 s.	20 s.							
HARLESTON -	-	-	-	-	-	-	-	-	-	-	-	2 Ditto at 5 s. a week from 1st May to 30th Sept.	1 s.	1 s.	20 s.							
-	-	-	-	-	-	-	-	-	-	-	-	1 Ditto - ditto from 1st July to 31st Oct.	1 s.	1 s.	20 s.							
HARLOW -	-	-	-	-	-	-	-	-	-	-	-	1 Telegraphist -	14 s.	1 s.	21 s.							
-	-	-	-	-	-	-	-	-	-	-	-	3 Messengers, at 5 s. a week.	1 s.	1 s.	21 s.							
HARROGATE -	2	114	6	52	25	25	52	-	-	-	-	1 Telegraphist -	14 s.	1 s.	21 s.							
High Harrogate -	-	-	-	-	-	-	-	-	-	-	-	3 Messengers, at 5 s. a week.	1 s.	1 s.	21 s.							
-	-	-	-	-	-	-	-	-	-	-	-	2 Ditto at 5 s. a week from 1st May to 30th Sept.	1 s.	1 s.	21 s.							
HARROW -	-	-	3	47	-	-	-	-	-	-	-	1 Ditto - ditto from 1st July to 31st Oct.	1 s.	1 s.	21 s.							
-	-	-	-	-	-	-	-	-	-	-	-	1 Telegraphist -	14 s.	1 s.	21 s.							
HARTLEPOOL -	1	30	4	43	18	18	43	-	-	-	-	3 Messengers, at 5 s. a week.	1 s.	1 s.	21 s.							
-	-	-	-	-	-	-	-	-	-	-	-	1 Ditto at 5 s. a week from 1st June to 30th Sept.	1 s.	1 s.	21 s.							
HARWICH -	-	-	2	26	-	-	-	-	-	-	-	1 Telegraphist -	14 s.	1 s.	21 s.							
Lowercourt -	-	-	-	-	-	-	-	-	-	-	-	3 Messengers, at 5 s. a week.	1 s.	1 s.	21 s.							

[illegible]

(a) Where only one rate is shown in this Column, it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† In addition to fees collected from the public within three miles.

‡ Including allowance for office expenses at St. Leonard's, B. O.

§ Including 20 l. a year of the wages of one Sorting Clerk, who is borne of the Postal Establishment, Sub-head (C.).

¶ Including one-half of the wages of one Sorting Clerk, who is borne on the Postal Establishment, Sub-head (C.).

¶ Fixed allowance.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-head (C).

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.												
	Total Number and Cost of				Incidental Salaries and Wages.	Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Telegraphists, and Porters.		Messengers.																				
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																			
HIGHAM FERRIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Irthlingboro'	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rushden	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HIGH WYCOMBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HINCKLEY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Earl Shilton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Market Bosworth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HITCHIN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shillington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HODDSDON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Broxbourne	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOLBEACH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOLSWORTHY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bude	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kilhampton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Stratton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOLYHEAD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Llanfachreth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
The Valley	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOLYWELL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beglit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caerwys	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Mostyn Quay	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HONITON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HORNCASTLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HORNDEAN	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hambledon	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HORSHAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Billinghurst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cowfold	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sinfield	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
HOURSLOW	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Feltham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hartington	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

HOWDEN	20	1,147	16	377	50	91	13	15	112	76	44	Huddersfield	1	Telegraphist	100 l.	5 l.	130 l.
Huddersfield	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto	-	50 s.	44 s.
Almondbury	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	-	28 s.	35 s.
Clayton, West	-	-	-	-	-	-	-	-	-	-	-	-	5	Ditto	-	22 s.	27 s.
Denby Dale	-	-	-	-	-	-	-	-	-	-	-	-	8	Ditto	-	14 s.	21 s.
Golear	-	-	-	-	-	-	-	-	-	-	-	-	9	Ditto, at 10 s. a week each.	-	-	-
Holmfirth	-	-	-	-	-	-	-	-	-	-	-	-	2	Allowance to Postmaster for Inspector of Messengers, 10 s. a week.	-	-	-
Honley	-	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 10 s. a week (night duty).	-	-	-
Kirkburton	-	-	-	-	-	-	-	-	-	-	-	-	12	Ditto, at 7 s. a week.	-	-	-
Landley	-	-	-	-	-	-	-	-	-	-	-	-	12	Ditto, at 1 d. a message, with minimum of 5 s. a week.	-	-	-
Lockwood	-	-	-	-	-	-	-	-	-	-	-	-		Medical Officer, at 8 s. 6 d. a head.	-	-	-
Marden	-	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist	180 l.	10 l.	230 l.
Meltham	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	-	8 l.	170 l.
Milnsbridge	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	-	100 l.	180 l.
Mold Green	-	-	-	-	-	-	-	-	-	-	-	-	6	Ditto	-	36 s.	44 s.
New Mill	-	-	-	-	-	-	-	-	-	-	-	-	11	Ditto	-	28 s.	35 s.
New Street	-	-	-	-	-	-	-	-	-	-	-	-	33	Ditto, 12 s. per week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s.	-	-	-
Shepley	-	-	-	-	-	-	-	-	-	-	-	-		A Female Telegraphist on scale 12 s., by 1 s. to 15 s., is to be substituted for one of these officers on a vacancy.	-	-	-
Slithwaite	-	-	-	-	-	-	-	-	-	-	-	-		4 s. 3 d. a week of the wages of one Telegraphist on this class, employed at Wellington-street Branch Office, is provided for in the Postal Estimates, Sub-head (C.).	-	-	-
HULL	60	4,898	56	1,066	75	16	1 d. and 2 d.	53	18	169	6,279	Hull	1	Telegraphist	180 l.	10 l.	230 l.
Barrow-on-Humber	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	-	8 l.	170 l.
Barton-on-Humber	-	-	-	-	-	-	-	-	-	-	-	-	2	Ditto	-	100 l.	180 l.
Beverley-road	-	-	-	-	-	-	-	-	-	-	-	-	6	Ditto	-	36 s.	44 s.
Cottingham	-	-	-	-	-	-	-	-	-	-	-	-	11	Ditto	-	28 s.	35 s.
Flamborough	-	-	-	-	-	-	-	-	-	-	-	-	33	Ditto, 12 s. per week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s.	-	-	-
Hedon	-	-	-	-	-	-	-	-	-	-	-	-		A Female Telegraphist on scale 12 s., by 1 s. to 15 s., is to be substituted for one of these officers on a vacancy.	-	-	-
Hessle	-	-	-	-	-	-	-	-	-	-	-	-		4 s. 3 d. a week of the wages of one Telegraphist on this class, employed at Wellington-street Branch Office, is provided for in the Postal Estimates, Sub-head (C.).	-	-	-
Hornsea	-	-	-	-	-	-	-	-	-	-	-	-		Female Telegraphists, 12 s. per week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s.	-	-	-
New Holland	-	-	-	-	-	-	-	-	-	-	-	-	12	Female Tele-graphists.	12 s.	1 s.	15 s.
Pattingham	-	-	-	-	-	-	-	-	-	-	-	-		Five of these Telegraphists to rise to 21 s.	-	-	-
Spurn Head	-	-	-	-	-	-	-	-	-	-	-	-	1	Inspector of Messengers	25 s.	1 s.	30 s.
Witham	-	-	-	-	-	-	-	-	-	-	-	-	1	Assistant ditto	18 s.	1 s.	24 s.
Withernsea	-	-	-	-	-	-	-	-	-	-	-	-	4	House Messengers, at 8 s. a week.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	50	Messengers, at 4 d. per message, with minimum of 5 s. a week.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-		(Maximum number to be employed only in the event of each boy earning as much as 7 s. 6 d. a week.)	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-		Medical Officer, at 8 s. 6 d. a head.	-	-	-
HUNGERFORD	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Lambourne	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Ramsbury	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
HUNTINGDON	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Buckden	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Ramsay	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
HURSTPIERPOINT	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Burgess Hill	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Henfield	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Keymer	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Steyning	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
HYTHE	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
Salindge	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
ILFORD	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
ILFRACOMBE	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-
ILKLEY	-	-	-	-	-	-	-	-	-	-	-	-			-	-	-

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village; and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† In addition to fees collected from the public within three miles.

‡ For delivery of service messages at railway station.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-head (C.).

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1880—*continued*.

OFFICES.	1.										S C A L E S O F P A Y.															
	Total Number and Cost of					Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	7.	8.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Telegraphists.		Messengers and Porters.		Number.																					Cost for Year ending 31st March 1880.
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																						
ILMINSTER	-	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	-	£.	Ipswich	1	Telegraphist	100 £.	5 £.	130 £.
Martock	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-	-	-	-	-	36	-	-	-	-	-	
South Petherton	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	24	-	-	-	-	-	
Stoke-under-Ham	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
INGATESTONE	-	-	-	-	-	-	-	-	38	-	-	-	-	-	-	-	-	-	-	38	-	-	-	-	-	
IPSWICH	11	684	-	11	185	-	37	-	-	-	10	-	40	-	-	-	-	-	30	986	-	11	Messengers	3 d. a message, with minimum of 5 s. a week.	-	-
Biddeston	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Hadleigh	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Holbrook	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Walton	-	-	-	-	-	-	-	-	1 d. a message.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Wet Dock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
ISLEWORTH	-	-	-	2	26	-	-	-	31	-	-	-	-	-	-	-	-	-	-	57	-	-	-	-	-	
IVYBRIDGE	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-	-	-	-	-	39	-	1	Telegraphist	36 s.	2 s.	44 s.
Ermington	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Modbury	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	2	Ditto	22 s.	1 s.	27 s.
South Brent	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	6	Ditto	14 s.	1 s.	21 s.
JARROW	-	-	-	2	26	-	-	-	10	-	-	-	-	-	-	-	-	-	10	86	-	-	(One of these is in receipt of 22 s. 0 d. a week.)	-	-	
JERSEY	9	558	-	8	115	-	35	-	-	-	-	-	-	-	-	-	-	-	55	763	-	1	Messenger	7 s. a week.	-	-
St. Aubin's	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	2	Ditto	0 s. a week.	-	-
St. Owen's	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
St. Peter's	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	5	Ditto	5 s. a week.	-	-
KEIGHLEY	1	50	-	3	63	-	15	-	-	-	-	-	-	-	-	-	-	-	-	185	-	-	-	-	-	
Haworth	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
MILVEDON	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	38	-	1	Telegraphist	14 s.	1 s.	31 s.
Coggeshall	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	3	Messengers	8 s. a week.	-	-
Tiptree Heath	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Tollshunt Darcy	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1										SCALES OF PAY.								
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	
	Telegraphists.		Messengers and Porters.																
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.															
LEAMINGTON	7	£. 518	6	£. 82	£.	32	£.	6	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	663
Fenny Compton	-	-	-	-	-	-	16	2d. & 3d.†	-	-	-	-	-	-	-	-	-	-	16
South Parade	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	13
LEATHERHEAD	-	-	-	-	-	-	35	13	-	-	-	-	-	-	-	-	5	-	53
LEDBURY	-	-	-	-	-	-	26	13	-	-	-	-	-	-	-	-	-	-	39
LEEDS	-	-	156	£10,344	57	1,407	-	-	-	84	-	40	-	-	-	-	355	-	12,330
Branch Offices:																			
Chapelton-road	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Market-street	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Aberford	-	-	-	-	-	-	16	2d. †	-	-	-	-	-	-	-	-	-	-	16
Apperley Bridge	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16
Armley	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	-	-	16
Barnoldswick	-	-	-	-	-	-	16	5	-	-	-	-	-	-	-	-	-	-	16
Beeston	-	-	-	-	-	-	13	3	-	-	-	-	-	-	-	-	-	-	16
Birstall	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	16
Bramley	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	-	-	16
Chapel Allerton	-	-	-	-	-	-	16	3	-	-	-	-	-	-	-	-	-	-	16
Cross Hills	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16
Ecclehill	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16
Garforth	-	-	-	-	-	-	16	3	-	-	-	-	-	-	-	-	-	-	19
Gildersome-street	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16
Gulfeley	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16
Harwood	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16
Headingley	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16
Hunslet	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16
Hobbeck	-	-	-	-	-	-	37	10	-	-	-	-	-	-	-	-	-	-	37
Horsforth	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	13
Idle	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	-	-	16
Kirkstall	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	-	-	16
Kirkstall-road	-	-	-	-	-	-	20	13	-	-	-	-	-	-	-	-	-	-	33
Marsh-lane	-	-	-	-	-	-	13	8	-	-	-	-	-	-	-	-	-	-	13
Morley	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	-	19
New Wortley	-	-	-	-	-	-	13	13	-	-	-	-	-	-	-	-	-	-	26
Force.																			
Leamington	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Telegraphist	-						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	2						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	2						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	2						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Messengers	6						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Medical officer.	-						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Force.																			
Leeds	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Superintendent	-						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Assistant ditto	6						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Telegraphists	15						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	25						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	60						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Force.																			
Leeds	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Matron	-						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Telegraphists (Female), 10 s.; 12 s., when able to take charge of a circuit; and thence by 1 s. 6 d. to 27 s.	29						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Telegraphist, at 21 s. a week.	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Boy Telegraphist, 12 s. a week.	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Telegraphists, Probationary, 10 s. a week.	15						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Allowance of 5 s. a week for working private wire.	-						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Inspector of Messengers.	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Force.																			
Leeds	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Allowance to Postmaster for Assistant Inspector of Messengers, 14 s. a week.	-						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Office Porter	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Messenger	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	6						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	14						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Ditto	30						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Force.																			
Leeds	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Medical officer, 8 s. 6d. a head.	-						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Telegraphist	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Force.																			
Chapelton-road (B.O.).	-						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Market-street (B.O.).	-						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Force.																			
Leeds	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Telegraphist	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Force.																			
Leeds	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Telegraphist	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Force.																			
Leeds	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Telegraphist	1						£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	
Force.																			
Leeds	1						£.	£.	£.	£.	£.	£.	£.	£.	£.				

[illegible]

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

† In addition to fees collected from the public within three miles.
 § Fixed allowance. || Including allowance of 2 l. 12 s. 1 d. for working private wire.
 or Postal Service, Sub-head (C.)

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-head (C.)

[illegible]

(a) Where only one rate is shown in this column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in Town or Village. † Fired allowance. ‡ Including an allowance of 50 l. a year to Postal Controller, and two allowances of 40 l. a year each to two Postal Sub-Controllers.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-head (C.).

for Postal Service, Sub-head (C.).

r Postal Duty, see Estimate of

to Postmasters and others for

Note.—For allowance

OFFICES.	1.					Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	2.	3.	4.	5.	6.	7.	8.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Total Number and Cost of		Messengers and Porters.	Telegraphists.																					
	Number.	Cost for Year ending 31st March 1880.																							
MANCHESTER—continued.																									
Stretford Road	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Swinton	-	-	1	13	-	-	-	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Tyldesley	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Upper Mill	-	-	-	-	-	-	-	16	10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waterfoot	-	-	-	-	-	-	-	29	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Willmslow	-	-	1	14	-	-	-	21	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Withington	-	-	2	26	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Worsley	-	-	1	16	-	-	-	16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
York-street, Cheetham	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MANNINGTREE	-	-	-	-	-	-	-	26	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MANSFIELD	-	-	3	39	-	-	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annesley Woodhouse	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sutton-in-Ashfield	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Warpoe	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARON	-	-	-	-	-	-	-	44	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chatteris	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Manca	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARGATE	-	218	3	79	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Birchington	-	-	5	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Northumberland Road	-	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Westgate-on-Sea	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARKET DEEPING	-	-	-	-	-	-	-	21	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARKET DRAYTON	-	-	-	-	-	-	-	33	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARKET HARBOUROUGH	-	-	1	13	-	-	-	*60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARKET RASEN	-	-	-	-	-	-	-	35	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bunbrook	-	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MARLBOROUGH	-	-	-	-	-	-	-	42	†13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Burbage	-	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pewsey	-	-	-	-	-	-	-	8	†2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

S C A L E S O F P A Y.				
Town.	Force.	Minimum.	Annual Increment.	Maximum.
Margate -	1 Telegraphist -	36 s.	2 s.	44 s.
	2 Ditto -	16 s.	1 s.	20 s.
	1 Messenger, at 8 s. a week.			
	4 Messengers { at 5 s. a week from 1 November to 31 May, at 6 s. a week from 1 June to 31 October.			

OFFICES.	1.										S C A L E S O F P A Y.					Maximum.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																														
	Total Number and Cost of					Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	2.	3.	4.		5.	6.	7.	8.	Total.	Town.	Force.	Minimum.	Annual Increment.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																					
	Telegraphists.		Messengers and Porters.		Number.																					Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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MORPETH - Newbiggin-by-the-Sea - Rothbury -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

NEWCASTLE-ON-TYNE	168	11,004	98	2,089	75	1 d. a Message, with a minimum of	112	210	277	13,767	Newcastle - on - Tyne.	1	Superintendent -	240 l.	10 l.	280 l.
Branch Office: Neville-street	-	-	-	-	-	-	-	-	-	-	-	4	Assistant ditto -	350 l.	8 l.	170 l.
Annfield Plain	-	-	-	-	-	-	-	-	-	-	-	15	Telegraphists -	36 s.	2 s.	44 s.
Beale -	-	-	-	-	-	-	-	-	-	-	-	25	Ditto -	28 s.	1 s. 6 d.	35 s.
Bedlington -	-	-	-	-	-	-	-	-	-	-	-	80	Ditto - 12 s. per week; 14 s. when fully com- petent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence by 1 s. 6 d. to 27 s.	-	-	-
Belsay -	-	-	-	-	-	-	-	-	-	-	-		Of these Telegraphists, the full wages of one, and a quarter of the wages of another, are provided for in the Postal Estimates, Sub-head (C.)	-	-	-
Blanchland -	-	-	-	-	-	-	-	-	-	-	-	1	Superintendent (Female).	75 l.	5 l.	90 l.
Blaydon -	-	-	-	-	-	-	-	-	-	-	-	3	Telegraphists -	21 s.	1 s. 6 d.	27 s.
Byer Bank	-	-	-	-	-	-	-	-	-	-	-		(Female).	-	-	-
Cambo	-	-	-	-	-	-	-	-	-	-	-	30	One-half of the wages of one of these Telegraphists is provided for in the Postal Estimates, Sub-head (C.)	-	-	-
Capheaton -	-	-	-	-	-	-	-	-	-	-	-		Telegraphists (Female), 10 s.; 12 s. when able to take charge of a circuit; then by 1 s. to 21 s.	-	-	-
Corbridge -	-	-	-	-	-	-	-	-	-	-	-	9	One-half of the wages of two of these Telegraphists is provided for in the Postal Estimates, Sub-head (C.)	-	-	-
Cramlington	-	-	-	-	-	-	-	-	-	-	-		Clerks (Writing), at 14 s. a week.	-	-	-
Dipton	-	-	-	-	-	-	-	-	-	-	-	1	Inspector of	22 s.	1 s.	27 s.
Felling	-	-	-	-	-	-	-	-	-	-	-	1	Messengers.	-	-	-
Fourstones -	-	-	-	-	-	-	-	-	-	-	-	26	Assistant ditto -	18 s.	1 s.	22 s.
Gosforth -	-	-	-	-	-	-	-	-	-	-	-		Messengers -	8 s.	1 s.	10 s.
Hebburn -	-	-	-	-	-	-	-	-	-	-	-	70	Half of the wages of one of these Messengers is pro- vided for in the Postal Estimates, Sub-head (C.)	-	-	-
Kirkcubbin -	-	-	-	-	-	-	-	-	-	-	-		Messengers, at 1 d. per message, with minimum of 5 s. a week.	-	-	-
Kirkcubbin-street	-	-	-	-	-	-	-	-	-	-	-		Medical Officer, at 8 s. 6 d. a head.	-	-	-
Northumberland-street	-	-	-	-	-	-	-	-	-	-	-	1	Superintendent -	100 l.	5 l.	130 l.
Otterburn -	-	-	-	-	-	-	-	-	-	-	-	2	Telegraphists, 12 s. per week; 14 s. when fully com- petent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence by 1 s. 6 d. to 27 s.	-	-	-
Ponteland -	-	-	-	-	-	-	-	-	-	-	-	1	Messenger, at 7 s. a week.	-	-	-
Prudhoe -	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
Riding Mill	-	-	-	-	-	-	-	-	-	-	-		Superintendent -	130 l.	8 l.	170 l.
Stamfordham	-	-	-	-	-	-	-	-	-	-	-	1	(Present Officer on fixed salary of 172 l.)	-	-	-
Stockfield -	-	-	-	-	-	-	-	-	-	-	-	4	Telegraphists -	36 s.	2 s.	44 s.
Walker -	-	-	-	-	-	-	-	-	-	-	-	12	Ditto - 12 s. per week; 14 s. when fully com- petent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence by 1 s. 6 d. to 27 s.	-	-	-
Wallend -	-	-	-	-	-	-	-	-	-	-	-	1	Ditto - 12 s. per week; 14 s. when fully com- petent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence by 1 s. 6 d. to 27 s.	-	-	-
Willington Quay -	-	-	-	-	-	-	-	-	-	-	-		Ditto - 12 s. per week; 14 s. when fully com- petent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence by 1 s. 6 d. to 27 s.	-	-	-
Whitley	-	-	-	-	-	-	-	-	-	-	-	1	One-third of the wages of this Telegraphist is pro- vided for in the Postal Estimates, Sub-head (C.)	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	4	Telegraphists (Female), 10 s.; 12 s. when able to take charge of a circuit; then by 1 s. to 21 s.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 8 s. a week.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	13	Docket Messengers, at 10 d. per doz. messages, with minimum of 5 s. a week.	-	-	-
	-	-	-	-	-	-	-	-	-	-	-		Medical Officer, at 8 s. 6 d. a head.	-	-	-

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

† Including 12 l. fixed allowance, in addition to 65 l. minimum allowances

‡ In addition to fees collected from the public within three miles.

§ Including 104 l. a year of the salaries and wages of the clerks, who are borne on the Postal Establishment, Sub-head (C.)

¶ Fixed Allowance.

Note.—For allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub head (C.)

5.— POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1.						SCALES OF PAY.																		
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	2.	3.	4.	5.	6.	7.	8.	Total.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Telegraphists.		Messengers and Porters.																						
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																					
NEWPORT (Mon.)—contd.																									
Cwmbran	-	-	-	-	-	16	16	2d.	-	-	-	-	-	-	-	-	-	-	4.	-	-	-	-	-	
Machen	-	-	-	-	-	8	8	2d.	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	
Maindee	-	-	-	-	-	16	16	2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Raglan	-	-	-	-	-	16	16	2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Risca	-	-	-	-	-	16	16	2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Usk	-	-	-	-	-	21	21	13	-	-	-	-	-	-	-	-	-	-	34	-	-	-	-	-	
NEWPORT PAGNEL.						*28	*28	13	-	-	-	-	-	-	-	-	-	-	48	-	-	-	-	-	
Olney	-	-	-	-	-	16	16	1d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
NEWPORT, SALOP.						30	30	13	-	-	-	-	-	-	-	-	-	-	43	-	-	-	-	-	
NEWTON ABBOT						*15	*15	-	99	-	-	-	-	-	-	-	-	-	153	-	-	-	-	-	
Asburton	-	-	3	89	-	16	16	2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Bovey Tracey	-	-	-	-	-	16	16	2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Buckfastleigh	-	-	-	-	-	16	16	2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Chudleigh	-	-	-	-	-	13	13	8	-	-	-	-	-	-	-	-	-	-	21	-	-	-	-	-	
NEWTON-LR-WILLOWS						31	31	-	-	-	-	-	-	-	-	-	-	-	44	-	-	-	-	-	
Ashton-in-Makerfield	-	-	1	13	-	16	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Earlestown	-	-	-	-	-	16	16	4	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-	
Golborne	-	-	-	-	-	16	16	2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
NEWTOWN (MONT.)						63	63	13	-	-	-	-	-	-	-	-	-	-	76	-	-	-	-	-	
NORMANTON	2	112	2	26	-	20	-	-	-	2	-	-	-	-	-	-	-	-	165	Normanton	1	Telegraphist	22s.	1s.	27s.
Aberford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Altofts	-	-	-	-	-	16	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Castleford	-	-	2	26	-	31	31	-	-	-	-	-	-	-	-	-	-	-	57	-	-	-	-	-	
Cleckheaton	-	-	2	26	-	27	27	7	-	-	-	-	-	-	-	-	-	-	53	-	-	-	-	-	
Elland	-	-	2	26	-	16	16	-	-	-	-	-	-	-	-	-	-	-	23	-	-	-	-	-	
Heckmondwike	-	-	2	26	-	*62	*62	-	-	-	-	-	-	-	-	-	-	-	88	-	-	-	-	-	
Knottingley	-	-	1	13	-	21	21	-	-	-	-	-	-	-	-	-	-	-	34	-	-	-	-	-	
Liversedge	-	-	-	-	-	16	16	5	-	-	-	-	-	-	-	-	-	-	21	-	-	-	-	-	
Mirfield	-	-	-	-	-	26	26	10	-	-	-	-	-	-	-	-	-	-	36	-	-	-	-	-	
Ravensthorpe	-	-	-	-	-	16	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Sherburn	-	-	-	-	-	16	16	2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
South Milford	-	-	-	-	-	*16	*16	3	-	-	-	-	-	-	-	-	-	-	19	-	-	-	-	-	
NORTHALLERTON						143	143	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	51	-	-	-	-	-	
Great Aytoun	-	-	-	-	-	16	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Great Smeaton	-	-	-	-	-	16	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	
Stokesley	-	-	-	-	-	16	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-	

2.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.												
	Total Number and Cost of					Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.	Force.			
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.	Telegraphists, Messengers, and Porters.															Town.	Minimum.	Annual Increment.	Maximum.
OLDHAM	6	4352	12	240		3	96	13	3	3	6	3	3	3	3	3	3	33	657	Oldham	Telegraphist - 28s. Ditto - 22s. Ditto - 14s. Ditto at 10s. a week. Messengers, at 5s. a week. Ditto, at 1d. a message within a mile, and 2d. beyond, but within free delivery, with minimum of 5s. a week. Medical Officer, at 8s. 6d. a head.	1s. 6d. 1s. 1s. 1s. 1s. 1s. 1s.	85s. 27s. 21s.
GREENACRES MOOR	-	-	-	-																			
HOLLINWOOD	-	-	-	-																			
ROYTON	-	-	-	-																			
SHAW	-	-	-	-																			
WERNETH	-	-	-	-																			
ONANSKIRK	-	-	-	-																			
SKELMERDALE	-	-	-	-																			
OSWESTRY	-	-	3	48				15	-	80													
LIANFYLLIN	-	-	-	-				16	-	-													
LIANMYNECK	-	-	-	-				16	-	-													
ORLEY	-	-	-	-				26	18	-													
BURY WHARFEDALE	-	-	-	-				16	4	-													
OTTERTY ST. MARY	-	-	-	-				20	2d.	-													
OUNDLIE	-	-	-	-				23	1d.	-													
WADENHOE	-	-	-	-				16	1d.	-													
OXFORD	20	1205	9	127			40	16	1d.	-	10		25					40	1447	Oxford	Telegraphist - 36s. Ditto - 28s. Ditto - 22s. Ditto - 16s. Ditto - 12s. Messengers, at 3d. a message, with minimum of 5s. a week. Medical Officer, at 8s. 6d. a head.	2s. 1s. 6d. 1s. 1s. 1s. 1s. 1s.	44s. 35s. 27s. 20s. 15s.
ADDERBURY	-	-	-	-				21	1d.	-													
DEDDINGTON	-	-	-	-				16	1d.	-													
RYNAMHAM	-	-	-	-				16	1d.	-													
KIDDLINGTON	-	-	-	-				16	1d.	-													
STEEPLE ASTON	-	-	-	-				16	1d.	-													
WHEATLEY	-	-	-	-				16	1d.	-													
PENBROOKS	-	-	-	-				23	13	-													
PENBROKE DOCK	1	55	2	26			20	-	-	52								10	163	Pembroke Dock	Telegraphist - 14s. Messengers, at 5s. a week. Telegraphist (Admiralty).	1s. 1s. 1s. 6d.	21s. 35s.
DOCKYARD (ADMIRALTY OFFICE).	1	78	-	-				-	-	-													
NEWLAND	-	-	-	-				16	2d.	-													
NEW MILFORD	-	-	-	-				-	-	-													
PENRITH	3	142	3	39			20	16	1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d.	-	-							21	222	Penrith	Telegraphist - 22s. Ditto - 14s. Messengers, at 5s. a week.	1s. 1s. 1s.	27s. 21s.
APPLEBY	-	-	-	-				16	1d. and 2d.	-													
BRUGH	-	-	-	-				16	1d. and 2d.	-													
HACKTHORPE	-	-	-	-				16	1d. and 2d.	-													
KIRBY SHORE	-	-	-	-				16	1d. and 2d.	-													
KIRKOWALD	-	-	-	-				10	1d. and 2d.	-													
PATTERDALE	-	-	-	-				17	1d. and 2d.	-													
TEMPLE SOWERBY	-	-	-	-				16	1d. and 2d.	-													
WARCOP	-	-	-	-				16	1d. and 2d.	-													

[illegible]

(c) Where only one rate is shown in this Column it is for delivery in the Town or Village, but where more than one rate is shown, the first is for delivery in the Town or Village, and the second for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village, and delivery beyond the Town or Village, but within one mile of the Office.

† Fixed allowance. ‡ 2*d.* a message under half mile, and 3*d.* a message under one mile. amounts marked thus (—) include payment for delivery in the Town or Village.

|| In addition to fees collected from the public within three miles.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-head (C.).

6.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1880—continued.

OFFICES.	Total Number and Cost of				1.										S C A L E S O F P A Y.											
	Telegraphists.		Messengers and Porters.		Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.	Town.	Force.	Minimum.	Annual Increment.	Maximum.			
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																						
	PONTYPRIDD -	2	96	1	16	7	11	3	13	37	3	3	3	3	3	3	3	16	189	Pontypridd	1	Telegraphist	22 s.	1 s.	27 s.	
Cymmer	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	8	-	Ditto	14 s.	1 s.	21 s.			
Ferndale	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	8	-	Messenger	6 s. a week.	-	-			
Penre -	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-			
Pen-y-graig	-	-	-	-	-	-	-	+ 2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-			
So. Ferndale	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-			
Ton-y-pandy	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-			
Treherbert	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-			
Trefoer	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-			
Treorchy	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-			
Ystrad Rhondda	-	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-			
POOLE -	-	-	-	-	-	-	-	39	-	-	-	-	-	-	-	-	-	121	Portsmouth	1	Superintendent	130 l.	8 l.	170 l.		
PORTSMOUTH -	23	1,484	19	302	-	50	-	-	-	-	-	130	-	-	-	-	+ 77	2,061	-	This officer will be replaced on a vacancy by a telegraphist on scale, 100 l. by 5 l. to 130 l.	1	Assistant ditto	130 l.	8 l.	170 l.	
Cosham	-	-	-	-	-	-	-	+ 2 d.	-	-	-	-	-	-	-	-	-	16	-	This officer will be replaced on a vacancy by a telegraphist on scale, 36 s. by 2 s. to 44 s. a week.	1	Ditto (for Admiralty work).	36 s.	2 s.	44 s.	
Palmerston Road (Southsea).	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13	-	Telegraphists	28 s.	1 s. 6 d.	36 s.			
Wish Street (Southsea).	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	13	-	(One of these is for Admiralty work.)	4	Ditto	22 s.	1 s.	27 s.	
PRASCOT -	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	33	-	Ditto	14 s.	1 s.	21 s.			
Rainhill	-	-	-	-	-	-	-	4	-	-	-	-	-	-	-	-	-	20	-	Ditto	22 s.	1 s.	21 s.			
PRESTON -	18	1,143	11	153	-	50	-	-	-	11	-	-	-	-	-	-	-	1,427	-	One place on this class is occupied by a Royal Engineer at 1 s. 6 d. a working day, and 4 d. a day barrack allowance.	3	Messengers, at 8 s. a week.	-	-	-	
Bamber Bridge	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	19	-	Ditto	7 s. a week.	-	-	-		
Croston	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	16	-	Ditto	6 s. a week.	-	-	-		
Fleetwood	-	-	-	-	-	-	-	26	-	-	-	-	-	-	-	-	-	63	-	Ditto	5 s. a week.	-	-	-		
Fulwood	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	33	-	Ditto	6 s. a week.	-	-	-		
Garstang	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	16	-	Medical Officer, at 8 s. 6 d. a head.	8	Telegraphist	100 l.	5 l.	130 l.	
Great Eccleston	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	16	-	Ditto	28 s.	1 s. 6 d.	36 s.			
Kirkham	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	16	-	Ditto	22 s.	1 s.	27 s.			
Leyland	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	16	-	Ditto	16 s.	1 s.	20 s.			
Longridge	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	36	-	Telegraphists at 14 s. a week.	2	Messengers, at 5 s. a week each.	-	-	-	
Lytham	-	-	-	-	-	-	-	10	-	-	-	-	-	-	-	-	-	19	-	Ditto	at 4 d. a message, with minimum of 5 s. a week.	4	Ditto	130 l.	5 l.	130 l.
Poulton-le-Fylde	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	16	-	Messengers, at 5 s. a week each.	7	Ditto	28 s.	1 s.	27 s.	
St. Anne's-on-the-Sea	-	-	-	-	-	-	-	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	16	-	Ditto	16 s.	1 s.	20 s.			
Walton-le-Dale	-	-	-	-	-	-	-	3	-	-	-	-	-	-	-	-	-	19	-	Medical Officer, at 8 s. 6 d. a head.	1	Telegraphist	100 l.	5 l.	130 l.	
PWILLHELI -	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	60	-	Ditto	28 s.	1 s. 6 d.	36 s.			
Nevl -	-	-	-	-	-	-	-	+ 1 d.	-	-	-	-	-	-	-	-	-	16	-	Messenger	6 s. a week.	-	-	-		

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1.				2.												SCALES OF PAY.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																												
	Total Number and Cost of		Messengers, Telegraphists, and Porters.		Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	£.	£.	£.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
RIPON - Kirklington	-	-	2	26	-	-	-	-	-	-	57	-	-	-	-	-	-	-	-	10	115	Rochdale -	1	Telegraphist - Ditto - Ditto - Ditto - Messenger, at 5s. a week. Messengers, at 1d. per message, with minimum of 5s. per week.	2s. 1s. 6d. 1s. 1s.	44s. 85s. 27s. 21s.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
ROCHDALE - Milnrow Oldham Road Smallbridge Whitworth	9	554	9	173	30	-	16 13 16 16	- 2d. 2d. 1d. and 2d.	- - - -	- - - -	8	-	-	-	-	-	-	-	-	52	878	1 1 2 5 1 8	36s. 38s. 22s. 14s. 14s. 5s. a week.	2s. 1s. 6d. 1s. 1s.	44s. 85s. 27s. 21s.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
ROCHESTER - Hoo Snodland Strood Woolham	-	-	3	39	-	-	70 8 21 120 8	- 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d.	- - - -	- - - -	-	-	19	-	-	-	-	-	-	7	192	-	-	-	-	-	-	177	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.												
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Telegraphists.		Messengers and Porters.																				
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																			
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																			
ST. CLEARS - Laugharne Llanboidy Whitland	-	-	-	-	-	-	-	20 8 8 16	8 2d. 2d. 2d.	-	-	-	-	-	-	-	-	60	-	-	-	-	-
ST. HELEN'S - Haydock Rainford Sutton Oak	3	164	4	52	-	27	16 16 16 16	1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d.	36	-	-	-	-	-	-	-	35	362	St. Helen's	1 Telegraphist 2 Ditto 4 Messengers	22s. 14s. at 5s. a week.	1s. 1s. 1s.	27s. 21s.
ST. IVES - Earth - Somersham	-	-	-	-	-	-	16 16	1d. a message. 1d. and 2d. 2d.	10	-	-	-	-	-	-	-	-	55	-	-	-	-	-
ST. NEOTS - Kimbolton	-	-	-	-	-	-	31 20 20	20 2d. 2d.	-	-	-	-	-	-	-	-	-	71	-	-	-	-	-
SALISBURY - Anebury Cranbourne Dinton - Downton Fordingbridge Hindon Tisbury Wilton -	3	166	3	39	-	25	8 16 8 16 16 16 16 16	12d. 12d. 12d. 12d. 12d. 12d. 12d. 1d. and 12d.	44	-	-	-	-	-	-	-	20	308	Salisbury -	1 Telegraphist 2 Ditto 3 Messengers	22s. 16s. at 5s. a week.	1s. 1s. 1s.	27s. 20s.
SALTBURN-BY-THE-SEA - Brotton Loftus Statthoe	-	-	-	-	-	-	50 16 16 16	1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d.	-	-	-	-	-	-	-	-	-	98	-	-	-	-	-
SANDBACH -	-	-	-	-	-	-	21	13	-	-	-	-	-	-	-	-	-	34	-	-	-	-	-
SANDWICH - Ash - Easby Wingham	-	-	-	-	-	-	31 16 16 16	13 1d. and 2d. 1d. and 2d. 1d. and 2d.	-	-	-	-	-	-	-	-	-	92	-	-	-	-	-
SANDY - Gamlingay Potton -	-	-	-	-	-	-	20 16 10	2d. 2d. 2d.	-	-	-	-	-	-	-	-	-	53	-	-	-	-	-

SAWBRIDGEWORTH	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(c) Where only one rate is shown in this Column it is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

‡ 1 d. a message, with a minimum of 5 s. a week.

Fixed allowance.

Note.—For Allowance to Postmasters and others for Postal Duty, see the Estimate for Postal Service, Sub-head (C.).

|| Including 27. 12s. 8d. for working private wire.

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880.—continued.

OFFICES.	1.				SCALES OF PAY.								Maximum.			
	Total Number and Cost of		Messengers and Porters		Town.	Force.	Minimum.	Annual Increment.	Minimum.	Maximum.	Annual Increment.	Minimum.				
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.												
OFFICES.	1.				SCALES OF PAY.								Maximum.			
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.
SHERBORNE MALLETT	-	-	1	13	-	-	-	-	-	-	-	-	-	-	-	40
SHERBORNE - Millborne Port	1	52	1	13	-	13	31	-	-	-	-	-	-	-	8	122
SHIPFAL	-	-	-	-	-	129	13	-	-	-	-	-	-	-	-	16
SHIPLEY - Saltire	-	-	-	-	-	26	2d. and 1d.	-	-	-	-	-	-	-	-	42
SHIPSTON-ON-STOUR	-	-	-	-	-	23	1d.	-	-	-	-	-	-	-	-	26
SHOREHAM - Southwick	-	-	-	-	-	31	13	-	-	-	-	-	-	-	-	44
SHREWSBURY	16	934	7	136	-	40	-	10	-	18	-	-	-	-	-	1,168
Aberdovey - Berriew	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Bishops Castle	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Borth	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Builth	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Church Stoke	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Church Stretton	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Clun	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Craven Arms	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Ellestere	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Knignton	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Leintwardine	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Llanbrynmaur	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Llanidloes	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Lladfardod	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Llanwrtyd	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Machynlleth	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Minsterley	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Montgomery	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Pontesbury	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Prees	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Taigarth	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Townyn	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16
Wem	-	-	-	-	-	21	7	-	-	-	-	-	-	-	-	28
SIDMOUTH	-	-	1	13	-	41	6	-	-	-	-	-	-	-	-	40

5.---POST OFFICE TELEGRAPHS.---SUB-HEAD (G.)---PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880---continued.

OFFICES.	1.										SCALES OF PAY.												
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Towa.	Force.	Minimum.	Annual Increment.	Maximum.	
	Telegraphists, and Porters.		Messengers.																				
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																			
SOUTHWELL	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	37	-	-	-	-	-	
SOVERBY BRIDGE	-	-	2	26	-	-	-	30	-	-	-	-	-	-	-	-	5	86	-	-	-	-	
SPALDING	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	8	97	-	-	-	-	
Donington	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	8	8	-	-	-	-	
Goeberton	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	8	8	-	-	-	-	
Sutton	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	8	8	-	-	-	-	
Swinehead	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	8	8	-	-	-	-	
SPENNYMOOR	-	-	2	26	-	-	-	-	-	-	-	-	-	-	-	-	57	16	-	-	-	-	
Byers Green	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	16	16	-	-	-	-	
Mount Pleasant	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	16	16	-	-	-	-	
SPILSBY	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	5	56	-	-	-	-	
STAFFORD	4	218	4	52	-	25	-	-	5	-	-	-	-	-	-	-	25	325	Stafford	-	1	1 s. 6 d.	35 s.
Brewood	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	
Cannock	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	
Great Heywood	-	-	-	-	-	-	1d.	-	-	-	-	-	-	-	-	-	-	16	-	Ditto	-	1 s.	21 s.
Hednesford	-	-	-	-	-	-	1d.	-	-	-	-	-	-	-	-	-	-	16	-	Messengers, at 5 s. a week.	-	-	-
Penkridge	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	23	-	4	Messengers, at 5 s. a week.	-	-
STAINES	-	-	3	30	-	-	-	-	-	-	50	-	-	-	-	-	-	140	-	-	-	-	-
Egham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	19	-	-	-	-	-
Englefield Green	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Sunning Hill	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
STALYBRIDGE	-	-	2	26	-	-	-	40	-	-	-	-	-	-	-	-	20	96	-	-	-	-	-
Millbrook	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
STAMFORD	3	106	2	26	-	20	-	13	-	-	8	-	-	-	-	-	15	248	Stamford	-	1	1 s.	27 s.
Castle Bytham	-	-	-	-	-	-	1d.	-	-	-	-	-	-	-	-	-	-	16	-	1	1 s.	-	-
Duddington	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Easton	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Empingham	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Ketton	-	-	-	-	-	-	1d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
North Luffenham	-	-	-	-	-	-	1d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
South Luffenham	-	-	-	-	-	-	1d.	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
STANMORE	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	-	25	-	-	-	-	-
Harrow Weald	-	-	-	-	-	-	3d.	-	-	-	-	-	-	-	-	-	-	18	-	-	-	-	-

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1880.—*continued.*

O F F I C E S.	1.										S C A L E S O F P A Y.												
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Telegraphists.		Messengers and Porters.																				
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																			
STONHAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20	Stourbridge	1	Telegraphist, 12 s. per week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; thence by 1 s. 6 d. to 27 s.	-	-
Debenham	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	2	Messengers, at 5 s. a week.	-	-
STOURBRIDGE	1	57	2	26	17	-	16	11 d.	50	-	-	-	-	-	-	-	5	155	-	-	-	-	-
Belbroughton	-	-	-	-	-	-	16	11 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Hagley	-	-	-	-	-	-	16	11 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Kinaver	-	-	-	-	-	-	16	11 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Lye	-	-	-	-	-	-	18	11 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Old Swinford	-	-	-	-	-	-	16	11 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Worceley	-	-	-	-	-	-	16	11 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
STOURPORT	-	-	-	-	-	-	126	1 d.	-	-	-	-	-	-	-	-	-	26	-	-	-	-	-
STOWMARKET	-	-	-	-	-	-	52	13	-	-	-	-	-	-	-	-	-	65	Stroud	1	Telegraphist -	28 s.	1 s. 6 d.
Haughtley	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	4	Messengers, at 5 s. a week.	-	-
STRATFORD-ON-AVON	-	-	1	13	-	-	44	5	-	-	-	-	-	-	-	-	-	62	-	-	-	-	-
STROUD	1	81	4	52	22	-	-	-	83	-	-	-	-	-	-	-	18	256	Sunderland	1	Telegraphist -	139 l.	8 l.
Brinscombe	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	2	Ditto -	36 s.	2 s.
Cain's Cross	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	2	Ditto -	28 s.	1 s. 6 d.
Chalford	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	-	-	-	-	8	-	10	Ditto, 12 s. per week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence by 1 s. 6 d. to 27 s.	-	-
Minchinhampton	-	-	-	-	-	-	16	2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Nailsworth	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Painswick	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-
Woodchester	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-
SUDBURY	-	-	-	-	-	-	37	2 d.	-	-	-	-	-	-	-	-	10	47	-	3	Half the wages of one of these Telegraphists is provided for in the Postal Estimates, Sub-head "C." Telegraphists, 10 s. per week; 12 s. when able to take charge of a circuit; thence by 1 s. to 21 s. Half the wages of one of these Telegraphists is provided for in the Postal Estimates, Sub-head "C." Telegraphist, at 10 s. a week. Two allowances of 10 s. a week each to the Postmasters. Inspector of Messengers. 14 s. 1 s. 21 s.	-	-
Clare	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	1	Office Porter, at 10 s. 6 d. a week. Messenger, at 10 s. a week.	-	-
Lavenham	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	1	Ditto -	9 s. a week.	-
Long Melford	-	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	-	8	-	4	Ditto -	9 s. a week.	-
SUNDERLAND	19	1,918	31	508	40	-	-	-	23	-	-	-	-	-	-	-	80	1,978	-	94	minimum of 5 s. a head. Medical Officer, 8 s. 6 d. a head.	-	-
Hylton	-	-	-	-	-	-	16	1 d. and 9 d.	-	-	-	-	-	-	-	-	-	16	-	1	Office Porter, at 10 s. 6 d. a week. Messenger, at 10 s. a week.	-	-
Monkwearmouth	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	18	-	1	Ditto -	9 s. a week.	-
Seaham	-	-	-	-	-	-	1 d. a message.	18	-	-	-	-	-	-	-	-	-	18	-	-	-	-	-
Southwick	-	-	-	-	-	-	16	1 d.	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-

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(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village, delivery beyond the Town or Village, but within one mile of the Office.

† Including 27, 12 s. 6 d. for working private wire.

† Including 27, 12 s. 6 d. for working private wire.

Note.—For Allowance to Postmasters and others for Postal Duty, see the Estimate for Postal Service, See item (17).

6.- POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1880—*continued*.

OFFICES.	1.										SCALES OF PAY.										Maximum.			
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.		Minimum.	Annual Increment.	
	Telegraphists.		Messengers and Porters.																					
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																				
TAUNTON -	6	£. 345	5	£. 65	£. 3	£. 25	£. 3	£. 16	£. 3	£. 9	£. 3	£. 60	£. 3	£. 3	£. 3	£. 3	£. 25	£. 525	Taunton -	1	Telegraphist	30 s.	2 s.	44 s.
Bishop's Lydeard	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Dunster	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Hilchester	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-
Langport	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Milverton	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Minehead	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
North Curry	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Queen Camel	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-
Somerton	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Stogumber	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Washford	-	-	-	-	-	-	-	31	-	-	-	-	-	-	-	-	-	-	31	-	-	-	-	-
Williton	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Wivelcombe	-	-	-	-	-	-	-	55	-	-	-	-	-	-	-	-	-	-	73	-	-	-	-	-
TAVISTOCK	-	-	1	13	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Calstock	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Gunnislake	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
TEIGNMOUTH	-	-	2	26	-	-	-	50	-	-	-	-	-	-	-	-	-	-	81	-	-	-	-	-
TEBBURY	-	-	-	-	-	-	-	33	-	-	-	-	-	-	-	-	-	-	33	-	-	-	-	-
TENBY	-	-	-	-	-	-	-	70	-	-	-	-	-	-	-	-	-	-	115	-	-	-	-	-
Saundersfoot	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
TEBBURY	-	-	-	-	-	-	-	21	-	-	-	-	-	-	-	-	-	-	26	-	-	-	-	-
TETSWORTH	-	-	-	-	-	-	-	20	-	-	-	-	-	-	-	-	-	-	20	-	-	-	-	-
Stokenchurch	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
Wallington	-	-	-	-	-	-	-	*16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
TEWKESBURY	-	-	1	13	-	-	-	44	-	-	-	-	-	-	-	-	-	-	67	-	-	-	-	-
Kemerton	-	-	-	-	-	-	-	16	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	-
THAME	-	-	-	-	-	-	-	25	-	-	-	-	-	-	-	-	-	-	33	-	-	-	-	-
Brill	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-
TEYFORD	-	-	-	-	-	-	-	37	-	-	-	-	-	-	-	-	-	-	50	-	-	-	-	-
Harling	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-
Shipdham	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-
Watton	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-
Wrotham	-	-	-	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-

THIRSK	-	-	-	-	-	-	-	-	-	138	1 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
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(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Fixed allowance.

‡ Including 1 l. in lieu of Commission on Race Messages.

§ In addition to fees collected from the public within three miles.

Note.—For Allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-Head (C.).

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.													
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.		Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1880.	Messengers and Porters.	Number.																Cost for Year ending 31st March 1880.				
TUNBRIDGE -	2	102	2	26	78	25	20	16	26	3	3	3	3	3	3	3	3	3	Tunbridge	2	Telegraphists -	14 s.	1 s.	21 s.
East Peckham -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
Hadlow -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
Penshurst -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
TUNBRIDGE WELLS	5	308	6	78	25	20	20	20	26	3	3	3	3	3	3	3	3	3	Tunbridge Wells	1	Telegraphist -	36 s.	2 s.	44 s.
Calverley -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	3	Ditto -	16 s.	1 s.	20 s.
Frant -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	3	Ditto -	16 s.	1 s.	20 s.
Groombridge -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist -	36 s.	2 s.	44 s.
Mount Ephraim -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	3	Ditto -	16 s.	1 s.	20 s.
Pembury -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	1	Ditto -	12 s.	6 d.	15 s.
Rotherfield -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	6	Messengers, at 5 s. a week.	-	-	-
Southborough -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	6	Messengers, at 5 s. a week.	-	-	-
Withyham -	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	6	Messengers, at 5 s. a week.	-	-	-
TWICKENHAM	2	26	2	26	26	16	16	16	26	3	3	3	3	3	3	3	3	3	-	2	Telegraphists -	14 s.	1 s.	21 s.
Hampton -	-	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
Teddington -	-	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
UCKFIELD	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	2	Telegraphists -	14 s.	1 s.	21 s.
Dane Hill -	-	-	-	-	-	-	-	1d. & 2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
Fletching -	-	-	-	-	-	-	-	1d. & 2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
ULCEBY	-	-	-	-	-	-	-	1d. & 2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
ULVERSTON	-	-	-	-	-	-	-	1d. & 2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
UPPINGHAM	-	-	-	-	-	-	-	13	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-
UXBRIDGE	1	55	4	52	26	10	10	10	26	3	3	3	3	3	3	3	3	3	Uxbridge -	1	Telegraphist -	14 s.	1 s.	21 s.
Harefield -	-	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	-	-	4	Messengers, at 5 s. a week.	-	-	-
Hayes -	-	-	-	-	-	-	-	1d. & 2d.	-	-	-	-	-	-	-	-	-	-	-	4	Messengers, at 5 s. a week.	-	-	-
West Drayton -	-	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	-	-	4	Messengers, at 5 s. a week.	-	-	-
VANTHOR	2	83	2	29	21	10	10	10	21	3	3	3	3	3	3	3	3	3	Vanthor -	2	Telegraphists -	10 s.	1 s.	20 s.
	-	-	-	-	-	-	-	1d. & 2d.	-	-	-	-	-	-	-	-	-	-	-	2	Messengers, at 5 s. a week.	-	-	-

WAKEFIELD -	7	5402	9	170	30	16	1 d. and 2 d.	31	7	41	741	Wakedfield	1	Telegraphist	36 s.	2 s.	44 s.
East Ardsley	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	1	Ditto	28 s.	1 s. 6 d.	35 s.
Horbury	-	-	-	-	-	16	10	-	-	-	26	-	1	Ditto	22 s.	1 s.	27 s.
Lofthouse	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	4	Ditto	14 s.	1 s.	21 s.
Ossett	-	-	-	-	-	16	10	-	-	-	26	-	1	Messenger, at 6 s. a week.	-	-	-
	-	-	-	-	-	30	1 d.	-	-	-	30	-	8	Ditto, at 1 d. per message, with a weekly minimum of 5 s.	-	-	-
WALLINGFORD	-	-	-	-	-	8	1 d.	-	-	-	8	-	-	-	-	-	-
Benson	-	-	-	-	-	8	1 d. & 3 d.	-	-	-	8	-	-	-	-	-	-
Dorchester	-	-	-	-	-	16	1 d.	-	-	-	308	-	3	Telegraphists, 12 s. per week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit, and thence by 1 s. 6 d. to 27 s.	-	-	-
WALSALL	-	-	-	-	-	18	1 d.	-	-	-	18	-	1	Boy Telegraphist, at 10 s. a week.	-	-	-
Blowich	-	-	-	-	-	18	1 d. & 4	-	-	-	20	-	6	Messengers, at 5 s. a week.	-	-	-
Brownhills	-	-	-	-	-	16	1 d.	-	-	-	-	-	-	-	-	-	-
Poleall	-	-	-	-	-	8	13	-	-	-	21	-	-	-	-	-	-
WALTHAM CROSS	-	-	-	-	-	16	3 d. & 6 d.	-	-	-	16	-	-	-	-	-	-
Cheahunt	-	-	-	-	-	23	3 d.	-	-	-	23	-	-	-	-	-	-
Waltham Abbey	-	-	-	-	-	26	2 d.	-	-	-	26	-	-	-	-	-	-
WARGFORD	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-
Keatingland	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	-	-	-
Southwold	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-
Wrentham	-	-	-	-	-	23	7	-	-	-	30	-	-	-	-	-	-
WANSFORD	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-
Kingcliffe	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-
Weldon	-	-	-	-	-	30	13	-	-	-	55	-	-	-	-	-	-
WANTAGE	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-
East Hendred	-	-	-	-	-	42	13	-	-	-	5	-	-	-	-	-	-
WARE	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-
Great Hadham	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	-	-	-
Stanstead St. Margaret's	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	-	-	-
Puckeridge	-	-	-	-	-	8	2 d.	-	-	-	8	-	-	-	-	-	-
WAREHAM	-	-	-	-	-	42	2 d. & 6 d.	-	-	-	42	-	-	-	-	-	-
Corfe Castle	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	-	-	-
Swanage	-	-	-	-	-	16	2 d.	-	-	-	16	-	-	-	-	-	-
WARMINSTER	-	-	-	-	-	147	5	-	-	-	65	-	-	-	-	-	-
WARRINGTON	-	-	-	-	-	16	8	-	-	-	606	-	1	Telegraphist	36 s.	2 s.	44 s.
Frodham	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	24	-	1	Ditto	28 s.	1 s. 6 d.	35 s.
Latchford	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	2	Ditto	22 s.	1 s.	27 s.
Lymm	-	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	3	Ditto	14 s.	1 s.	21 s.
Preston Brook	-	-	-	-	-	16	3	-	-	-	19	-	6	Messengers, at 10 d. a dozen messages, with a weekly minimum of 5 s.	-	-	-

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

† Including 2 l. 12 s. 6 d. for working private wire.

‡ Fixed allowance.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

§ Including 7 s. 8 d. a week of the wages of one Boy Clerk who is borne on the Postal Establishment, Sub-Head (C.).

¶ In addition to fees collected from the public within three miles.

Note.—For Allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-Head (C.).

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.						Maximum.								
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2.	3.	4.	5.	6.	7.		8.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.		
	Telegraphists and Porters.		Messengers																						
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																					
WARWICK	1	21	2	26	£.	-	£.	-	£.	-	£.	-	£.	-	£.	-	£.	-	£.	Warwick -	1	Telegraphist -	14 s.	1 s.	21 s.
Kington	-	-	-	-	-	16	-	2d.	-	-	-	-	-	-	-	-	-	-	-	Half the Wages of this Telegraphist is provided for in Postal Estimates, Sub-Head (C.)	2	Messengers, at 5 s. a week.	-	-	-
WATFORD	-	-	3	39	-	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Bushey Heath	-	-	-	-	-	8	1d.	-	60	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
King's Langley	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Pinner	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rickmansworth	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
WEDNESBURY	2	81	5	63	-	13	-	-	-	-	-	-	-	-	-	-	-	-	-	Wednesbury	1	Telegraphist	16 s.	1 s.	21 s.
Darlaston	-	-	-	-	-	-	31	-	-	-	-	-	-	-	-	-	-	-	-	1	Ditto Assistant	12 s. a week.	-	-	
WEDON	-	-	-	-	-	-	22	1d.	-	-	-	-	-	-	-	-	-	-	-	4	Messengers, at 5 s. a week.	-	-	-	
-	-	-	-	-	-	-	8	1d.	-	-	-	-	-	-	-	-	-	-	-	1	Messenger, 4 s. a week.	-	-	-	
WELLINGBOROUGH	1	47	1	13	-	10	-	9	96	-	-	-	-	-	-	-	-	-	-	1	Telegraphist	14 s.	1 s.	21 s.	
Finedon	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	1	Messenger, at 5 s. a week.	-	-	-	
Wollaston	-	-	-	-	-	-	8	1d.	-	-	-	-	-	-	-	-	-	-	-	1	Messenger, at 5 s. a week.	-	-	-	
WELLINGTON, SALOP	-	-	2	35	-	-	10	9	63	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Broseley	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Coalbrook Dale	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Dawley	-	-	-	-	-	-	18	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Iron Bridge	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Madeley	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Much Wenlock	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Oakengates	-	-	-	-	-	-	21	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
WELLINGTON, SOMERSET	-	-	1	13	-	-	26	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	49	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
WELLS, NORFOLK	-	-	-	-	-	-	176	5	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
WELLS, SOMERSET	-	-	1	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

[illegible]

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village; and the second is for delivery beyond the Town or Village, but within one mile of the Office.

† In addition to fees collected from the public within three miles.

that the allowance to the Postmaster of 15 l. a year
 including 5 l. 5 s. for working Private Wire.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-Head (C.):

\$ Fixed allowance.

POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in England and Wales, for the Year ending 31st March 1880—continued.

O F F I C E S.	1.										S C A L E S O F P A I.												
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	2.	3.	4.	5.	6.	7.	8.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1880.	Messengers and Porters.																				
			Number.	Cost for Year ending 31st March 1880.																			
WORKSOP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Blyth	-	-	2	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carlton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Shireoaks	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WORTHING	-	-	3	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WOTTON-UNDER-EDGE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kingscote	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WRABBY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WREXHAM	-	-	3	50	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Brymbo	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cefn-y-bedd	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gresford	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WYMONDHAM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
YARM	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Glaiddale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Hutton Radby	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
YARMOUTH	-	-	8	683	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gorleston	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Marham	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
YEOVIL	-	-	2	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Year	30	2,084	16	271	50	1 d. a Message, with minimum of	18	50	69	2,542	York	1	Superintendent -	130 l.	8 l.	170 l.		
Branch Office :	-	-	-	-	-	-	-	-	-	-	-	4	Telegraphists -	36 s.	2 s.	44 s.		
Mickleth	-	-	-	-	-	-	-	-	-	-	-	-	One of these Telegraphists is redundant, and will remain on this scale until promoted or transferred.	-	-	-		
Boroughbridge	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	12	Telegraphists -	28 s.	1 s. 6 d.	35 s.		
Filey	-	-	-	-	31	1 d. and 2 d.	-	-	-	31	-	-	ditto -	16 s.	1 s. 6 d.	27 s.		
Grosunt	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	12 s. a week; 14 s. when fully competent to transmit public messages; 16 s. when able to take sole charge of a circuit; and thence by 1 s. 6 d. to 27 s.	-	-	-		
Helmale	-	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	2	Telegraphists -	14 s.	1 s.	21 s.		
Helpertley	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	Redundant. To remain on this scale until promoted or transferred.	-	-	-		
Holme-upon-Spalding Moor.	-	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	3	Telegraphists, at 12 s. a week.	-	-	-		
Hovingham	-	-	-	-	10	1 d. and 2 d.	-	-	-	10	-	2	ditto, at 8 s. a week.	-	-	-		
Hunmanby	-	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	1	Telegraph Learner, at 5 s. a week.	-	-	-		
Kirby Moorside	-	-	-	-	8	1 d. and 2 d.	-	-	-	8	-	2	Messengers, at 8 s. a week.	-	-	-		
Oswaldkirk	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	14	Docket Messengers, at 4 d. a message, with minimum of 5 s. a week.	-	-	-		
Pocklington	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	Medical Officer, at 8 s. 6 d. a head.	-	-	-		
Rillington	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-		
Sherburn	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-		
Stamford Bridge	-	-	-	-	16	1 d. and 2 d.	-	-	-	16	-	-	-	-	-	-		
Allowances for In-door Work and Responsibility at a fixed rate per Message	-	-	-	-	2,000	-	-	-	-	2,000	-	-	-	-	-	-		
Allowances for Delivery at a fixed rate per Message	-	-	-	-	-	6,500	-	-	-	6,500	-	-	-	-	-	-		
Portage Paid out, including incidental Payments for Delivery	-	-	-	-	-	22,000	-	-	-	22,000	-	-	-	-	-	-		
For Incidental Expenses	-	-	-	-	5,000	-	-	4,500	650	12,400	1,100	30	-	-	-	-		
TOTAL	2,653	181,311	2,367	41,804	5,000	0,917	43,307	82,878	5,061	1,701	4,500	7,135	650	120	1,100	30	6,918	339,522

Messengers	-	-	41,804
Incidental Salaries and Wages	-	-	5,000
Allowances to Postmasters -	-	-	6,017
Ditto - ditto -	-	-	48,807
Delivery -	-	-	32,878
Assistance -	-	-	6,031
Medical Officers	-	-	1,701
Total Salaries	-	-	£. 317,809

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second for delivery beyond the Town or Village, but within one mile of the Office.

‡ Fees for delivery within three miles to be carried to Revenue.

¶ Including 2*l.* 12*s.* 6*d.* for working private w^{re}.

† Fixed allowance.

For Village. **Fixed snowance.**
In addition to fees collected from the public.

Note.—For allowance to Postmasters and others for Postal Duty, see Estimate for Postal Service, Sub-Head (C₁).
|| In addition to fees collected from the public.
Private wire.

0.1—VIII.

SUB-HEAD (G.)—continued.

5.—POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN IRELAND, FOR THE YEAR ENDING 31ST MARCH 1880.

SOALES OF PAY.																			
OFFICES.	Total Number and Cost of				1.										Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Tele-graphists.	Messengers and Porters.	Number.	Cost for Year ending 31st March 1880.	Allowance to Postmaster for Personal Lebour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.					
ABERYLLEW - Ballinakill - Dunrow -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	
ANTRIM -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ANKLOW -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ARMAGH - Railway Station - Caledon - Glaslough - Glennane - Keady - Loughgall - Market Hill - Rich-Hill - Tynan -	4 - - - - - - - - -	221 - - - - - - - - -	2 - - - - - - - - -	35 - - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -		
ATHENRY - Craughwell -	1 -	50 -	- -	10 -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	- -	
ATHLONE - Great South and Western Railway Station	4	277	1	21	-	-	-	-	-	-	-	-	-	-	-	-	-		
ATHY - Railway Station - Ballinacorney - Ballinaglass - Dunlavin -	- 1 - - -	- 55 - - -	- - - - -	- 18 - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -		

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G).—PROVINCIAL ESTABLISHMENTS in Ireland, for the Year ending 31st March 1880.—continued.

OFFICES.	1.										SCALES OF PAY.													
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (c)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	7. Incidental Expenses, including Allowance for Rent and Office Expenses.	8. Total.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1880.	Telegraphists.	Messengers and Porters.																				
		Number.	Cost for Year ending 31st March 1880.	Telegraphists.	Messengers and Porters.																			
CASTLEMAWSON Maghera	-	-	-	-	-	-	-	£. 20 16	-	-	-	-	-	-	-	-	-	£. 20 24	-	-	-	-	-	21s. { per week. 5s. "
CASTLEREA Balleghaderin Ballinlough Ballymore Elphin Franchpark Stroketown	-	-	-	-	-	-	-	£. 65 8 8 8 8 8 8	13 3d. 3d. 3d. 4 3d. 3d.	-	-	-	-	-	-	-	-	£. 68 8 8 12 8 8	-	1 1	14s. -	-	21s. 5s. "	
CAVAN Stradone	1	55	1	13	-	17	-	-	3d.	-	-	-	-	-	-	-	-	£. 96 8	-	1	14s. -	1s.	21s. "	
CHARLEVILLE Railway Station Drumcollogher	1	60	-	-	-	10	-	12 5	-	-	-	-	-	-	-	-	-	£. 110 13	-	1	14s. -	1s.	21s. "	
CLAREMORRIS Ballindine Ballinrobe Ballyglas Cong Hollymount	-	-	-	-	-	-	-	£. 26 16 18 8 16 16	1d. and 2d. 3d. 3d. 3d. 4 3	-	-	-	-	-	-	-	-	£. 26 16 18 8 20 19	-	1	14s. -	1s.	21s. "	
CLONES Railway Station Brookborough Linsakea Newbliss Newtown Butler	1	55	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	£. 138 16 24 16 16	-	3 1	14s. -	1s.	21s. "	
CLONMEL Railway Station Fethard	3	125	1	21	-	20	-	-	-	-	-	-	-	-	-	-	-	£. 176 13	-	-	-	-	3s. "	
COLERAINE Railway Station Bushmills Garraugh	1	39	-	-	-	15	-	-	-	-	-	-	-	-	-	-	-	£. 132 24 24	-	1	14s. -	1s.	21s. "	

Branch Office:	65	49	175	186	6,047	Cork	1	Superintendent - Assistant Super- intendent.	180 l.	10 l.	230 l. p'ann.
Butter Market	-	-	-	-	-	-	1	180 l.	10 l.	230 l. p'ann.	
Blackpool Railway Station.	-	-	-	-	-	-	1	130 l.	8 l.	170 l. "	
Glanmire Railway Station.	-	-	-	-	-	-	1	100 l.	5 l.	130 l. "	
Summer Hill Railway Station.	-	-	-	-	-	-	2	36 s.	2 s.	44 s. p'week.	
Balincollig	-	-	-	-	-	-	10	28 s.	1 s. 6 d.	35 s. "	
Blackrock	-	-	-	-	-	-	20	22 s.	1 s.	27 s. "	
Blarney	-	-	-	-	-	-	42	14 s.	1 s.	21 s. "	
Carrigrohane	-	-	-	-	-	-	1	14 s.	1 s.	4 s. "	
Castlemartyr	-	-	-	-	-	-	2	14 s.	1 s.	4 s. "	
Coachford	-	-	-	-	-	-	3	-	-	10 s. "	
Croagharn	-	-	-	-	-	-	4	-	-	8 s. "	
Glanmire	-	-	-	-	-	-	9	-	-	7 s. 6 d. "	
Innishannon	-	-	-	-	-	-	13	-	-	5 s. "	
Macroom	-	-	-	-	-	-	16	-	-	-	
Passage West	-	-	-	-	-	-	29	-	-	-	
St. Anne's Hill	-	-	-	-	-	-	16	-	-	-	
CURRAGH CAMP	-	-	-	-	-	-	8	-	-	-	
DONEGAL	-	-	-	-	-	-	183	-	-	-	
Ballintra	-	-	-	-	-	-	35	-	-	-	
Dunkineely	-	-	-	-	-	-	16	-	-	-	
Killybegs	-	-	-	-	-	-	16	-	-	-	
Mount Charles	-	-	-	-	-	-	16	-	-	-	
DOWNPATRICK	-	-	-	-	-	-	6	-	-	-	
Arduglass	-	-	-	-	-	-	184	-	-	-	
Killough	-	-	-	-	-	-	24	-	-	-	
Portaferry	-	-	-	-	-	-	24	-	-	-	
Strangford	-	-	-	-	-	-	24	-	-	-	
DROGHEDA	-	-	-	-	-	-	24	-	-	-	
Railway Station	-	-	-	-	-	-	249	-	-	-	
Ardee	-	-	-	-	-	-	24	-	-	-	
Castledellingham	-	-	-	-	-	-	24	-	-	-	
Colton	-	-	-	-	-	-	8	-	-	-	
Duleek	-	-	-	-	-	-	16	-	-	-	
Dunleer	-	-	-	-	-	-	18	-	-	-	
Slane	-	-	-	-	-	-	16	-	-	-	
DUBLIN	-	-	-	-	-	-	26	-	-	-	
Mohill	-	-	-	-	-	-	10	-	-	-	
DUBLIN, Chief Office	-	-	-	-	-	-	140	-	-	-	
Branch Office, viz.:	-	-	-	-	-	-	168	-	-	-	
Cattle Market	-	-	-	-	-	-	8	-	-	-	
College Green	-	-	-	-	-	-	167	-	-	-	
Corn Exchange	-	-	-	-	-	-	-	-	-	-	
Custom House	-	-	-	-	-	-	-	-	-	-	
Four Courts	-	-	-	-	-	-	1	-	-	-	
Grand Canal	-	-	-	-	-	-	-	-	-	-	
Shelborne Hotel	-	-	-	-	-	-	-	-	-	-	
Assises-street	-	-	-	-	-	-	-	-	-	-	
Railway Station.	-	-	-	-	-	-	-	-	-	-	
Inchicore Railway Station.	-	-	-	-	-	-	-	-	-	-	
Kingsbridge Railway Station.	-	-	-	-	-	-	-	-	-	-	
North Wall Railway Station.	-	-	-	-	-	-	-	-	-	-	

73 Messengers paid 5d. per message within City boundary; 1d. beyond City boundary, but not beyond one mile; 8d. per message beyond one mile, but not beyond two miles; 4d. per message beyond two miles.

Allowance to four Telegraphists for Testing duty, 4s. per week.

Allowance to 11 Docket Messengers for night duty, 8s. per week.

each (after 13 months' service, 9s. a week).

Ditto - 6 ditto - 2s. a week each.

Allowance to Telegraphists for working newspaper wires, 10s. per week.

Allowance to four Telegraphists for Testing duty, 4s. per week.

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village; and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* The allowance at Cork for Office Expenses, &c., is 206 l., of which 19 l. 4 s. is chargeable to the Engineering Department (Telegraphs, C. 10).

Note.—For Allowances to Postmasters and others for Postal Duty, see the Estimates for the Postal Service, Sub-Head (C.).

6.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in Ireland, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.														
	Total Number and Cost of				Incidental Salaries and Wages.						Town.		Force.	Minimum.	Annual Increment.	Maximum.									
	Telegraphists.		Messengers and Porters.		Number.	Cost for Year ending 31st March 1880.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.					Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.			
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																					
GALWAY	2	125	3	39	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	Galway	1	Telegraphist	22 s.	1 s.	27 s. { per week
Clifden	-	-	-	-	16	-	-	-	3 d.	9	-	-	-	-	-	-	-	-	-	-	1	Ditto	14 s.	1 s.	21 s. "
Kylesmore	-	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3	Messengers	-	-	5 s. "
Letterfrack	-	-	-	-	8	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Oughterard	-	-	-	-	8	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recess	-	-	-	-	8	-	-	-	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Roundstone	-	-	-	-	8	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GOVRY	-	-	-	-	20	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ballycanew	-	-	-	-	8	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Carnew	-	-	-	-	16	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
GREYSTONES	-	-	-	-	12	-	-	-	1 d. and 2 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annacoe	-	-	-	-	8	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Delgany	-	-	-	-	16	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Newtown Mount Kennedy	-	-	-	-	16	-	-	-	5 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KELLS	-	-	-	-	26	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Athboy	-	-	-	-	16	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Baileborough	-	-	-	-	8	-	-	-	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kingscourt	-	-	-	-	8	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Moynalty	-	-	-	-	8	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trim	-	-	-	-	16	-	-	-	9	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KILCOCK	-	-	-	-	20	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KILDARE	-	-	-	-	26	-	-	-	1 d. and 9 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Railway Station	9	98	-	-	8	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rathangan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KILKENNY	-	-	-	-	17	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Railway Station	3	180	2	26	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borris	-	-	-	-	16	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corsebridge	-	-	-	-	16	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Gowran	-	-	-	-	16	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Graiguen	-	-	-	-	16	-	-	-	3 d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

KILLARNEY - Railway Station	3	186	1	18	20	1 d. a Message, with minimum of										239	Killarney -	1	Telegraphist -	28 s.	1 s. 6 d.	35 s. "
Cahirvea	-	-	-	-	-	8	-	-	-	-	-	-	-	-	15	17	Ditto (one at Railway).	14 s.	1 s.	21 s. "		
Castletland	-	-	-	-	-	8	9	-	-	-	-	-	-	-	-	16	Messenger	-	-	-		
Glenbegh	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	18	Allowance for assistance in delivering summer season.	-	-	5 s. "		
Kennare	-	-	-	-	-	8	10	-	-	-	-	-	-	-	-	18	Allowance for assistance in delivering summer season.	-	-	4 s. "		
Killorglin	-	-	-	-	-	8	5	-	-	-	-	-	-	-	-	8	Allowance for testing -	-	-	-		
Seem	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	-	-	-	-	-	15	Allowance for testing -	-	-	1 s. "		
Valentia	-	-	-	-	-	10	5	-	-	-	-	-	-	-	-	-	-	-	-	-		
KILLUGAN - Delvin	-	-	-	-	-	20	7	-	-	-	-	-	-	-	-	27	Telegraphist (Sub-office.)	-	-	-		
Tyrelpass	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	16	Telegraphist (Sub-office.)	-	-	-		
KILMALLOCK - Railway Station	-	-	-	-	-	8	3 d.	-	-	-	-	-	-	-	-	8	Telegraphist (Rail- way).	14 s.	1 s.	21 s. "		
Breif	-	-	-	-	-	31	9	-	-	-	-	-	-	-	-	-	Telegraphist -	14 s.	1 s.	21 s. "		
Hospital	-	-	-	-	-	8	5	-	-	-	-	-	-	-	-	93	Allowance for delivery, 3 d. a message.	-	-	-		
Kilfinane	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	13	Telegraphist -	14 s.	1 s.	21 s. "		
Knocklong	-	-	-	-	-	8	1 d. and 2 d.	-	-	-	-	-	-	-	-	8	Allowance for delivery, 3 d. a message.	-	-	-		
KILBUSH - Carrigeholt	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	47	Telegraphists -	14	1 s.	21 s. "		
Kilkee	-	-	-	-	-	-	2 d.	-	-	-	-	-	-	-	-	-	Messengers -	-	-	5 s. "		
KINGSTOWN - Dalkey	-	-	-	-	-	26	13	-	-	-	-	-	-	-	-	39	Ditto (at Stonewell) -	-	-	5 s. "		
Killiney	-	-	-	-	-	8	2 d.	-	-	-	-	-	-	-	-	8	Medical Officer, 8 s. 6 d. a head, estimated at 2 l. per annum.	-	-	-		
Stonewell	-	-	-	-	-	22	2 d.	-	-	-	-	-	-	-	-	22	Telegraphist (In- structor).	130 l.	8	170 l. { per annu.		
KINGALE - Belgooly	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10	Telegraphists -	100 l.	5 l.	130 l. "		
LARNE -	-	-	-	-	-	8	1 d.	-	-	-	-	-	-	-	-	-	57	Telegraphists -	36 s.	2 s.	44 s. { per week	
LETTERKENNY - Dunanghy	-	-	-	-	-	26	10	-	-	-	-	-	-	-	-	36	Telegraphists -	16 s.	1 s. 6 d.	27 s. "		
Milford	-	-	-	-	-	26	9	-	-	-	-	-	-	-	-	-	35	Female Tele- graphists.	14 s.	1 s.	21 s. "	
Ramelton	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	-	24	Redundant Tele- graphists (Old Establishment).	14 s.	1 s.	21 s.	
Rathmullen	-	-	-	-	-	16	8	-	-	-	-	-	-	-	-	-	24	Collector -	-	-	8 s. "	
LIMAVADY -	-	-	-	-	-	16	3 d.	-	-	-	-	-	-	-	-	-	16	Messengers -	-	-	5 s. "	
LIMERICK - Branch Office :	-	-	-	-	-	26	9	-	-	-	-	-	-	-	-	-	35	Messengers paid at the rate of 5 d. per dozen covers. Minimum wages 4 s. per week.	-	-	-	
The Markets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Collector -	-	-	-	
Railway Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Messengers	-	-	-	
Ballingrane Junction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5	Messengers paid at the rate of 5 d. per dozen covers. Minimum wages 4 s. per week.	-	-	-
Abbeyfeale	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist -	14 s.	1 s.	21 s. "
Adare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Medical Officer, 8 s. 6 d. a head, estimated at 18 l. per annum.	-	-	-
Askeaton	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	One-half of wages of Watchman and Superintendent of Telegraph Messengers charged to and provided for on Postal Account.	-	-	-
Ballygun	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist -	14 s.	1 s.	21 s. "
Ballybunion	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Medical Officer, 8 s. 6 d. a head, estimated at 18 l. per annum.	-	-	-
Castletown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	One-half of wages of Watchman and Superintendent of Telegraph Messengers charged to and provided for on Postal Account.	-	-	-
Clarina	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist -	14 s.	1 s.	21 s. "
Crook	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Medical Officer, 8 s. 6 d. a head, estimated at 18 l. per annum.	-	-	-
Foynes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	One-half of wages of Watchman and Superintendent of Telegraph Messengers charged to and provided for on Postal Account.	-	-	-
Glin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	Telegraphist -	14 s.	1 s.	21 s. "

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* This Telegraphist is engaged on special duties, and receives, when absent from head-quarters, a subsistence allowance of 10 s. a day for the first week at any one place, and 7 s. a day afterwards.

† The allowance at Limerick for Office Expenses, &c. is 60 l., of which 9 l. 3 s. is chargeable to the Engineering Department (Telegraphs, C. 10).

Note.—For allowances to Postmasters and others for Postal duty, see the Estimate for the Postal Service, Sub-head (C.).

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in Ireland, for the Year ending 31st March 1880—continued.

OFFICES	1.				SCALES OF PAY.																			
	Total Number and Cost of		Telegraphists.	Messengers and Porters.	Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Number.	Cost for Year ending 31st March 1880.																						Number.
	Limerick—continued.																							
Killaloe	-	-	-	-	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£					
Listowel	-	-	-	-				1d. and 2d.										22						
Newcastle, West	-	-	-	-				8										24						
Newmarket-on-Fergus	-	-	-	-				12										37						
Newport (Tipperary)	-	-	-	-				2d.										8						
Pallaskenry	-	-	-	-				2d.										16						
Rathkeale	-	-	-	-				2d.										16						
Scariff	-	-	-	-				8										24						
Tarbert	-	-	-	-				2d.										16						
Tulla	-	-	-	-				5										21						
	-	-	-	-				2d.										8						
Lisburn	-	-	-	-	£	£	£		£	£	£	£	£	£	£	£	£	116	Liaburn	1	Telegraph (Railway).	14s.	1s.	21s. p'wk.
Railway Station	-	-	-	-																				
Ballynahinch	-	-	-	-				8										24						
Crosgar	-	-	-	-				3d.										16						
Dromore	-	-	-	-				8										24						
Hillborough	-	-	-	-				8										24						
Killybegh	-	-	-	-				8										24						
Sainfield	-	-	-	-				3d.										16						
LONDONDERRY	-	-	-	-	£	£	£		£	£	£	£	£	£	£	£	£	136	Londonberry	1	Superintendent	130l.	8l.	170l. per annum.
Foyle Road Railway Station.	-	-	-	-																				
Waterloo Railway Station.	-	-	-	-														2						
Bishop Street R.O.	-	-	-	-														3						
Waterloo R.O.	-	-	-	-														14						
Bunrana	-	-	-	-				5										5						
Caradonagh	-	-	-	-				13										13						
Clady	-	-	-	-				16										26						
Dungiven	-	-	-	-				16										16						
Magilligan	-	-	-	-				16										16						
Malin	-	-	-	-				16										16						
Moyle	-	-	-	-				3d.										8						
	-	-	-	-				3d.										16						
	-	-	-	-				10										25						
Longford	-	-	-	-				31										47						
Drumlish	-	-	-	-				3d.										4						
Newtown Forbus	-	-	-	-				8										8						

6.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in Ireland, for the Year ending 31st March 1880—continued.

OFFICES.	1.										SCALES OF PAY.						Maximum.						
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.		Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.	Town.	Force.	Minimum.	Annual Increment.
	Telegraphists.		Messengers and Porters.																				
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																			
MULLINGAR - Ballymahon - Ballynacargy - Kilbeggan -	1 - - -	55 - - -	1 - - -	21 - - -	£. - - -	£. 15 - -	£. 8 8 8	3d. 3d. 3d.	£. 21 - -	£. - - -	£. - - -	£. - - -	£. - - -	£. - - -	£. - - -	£. - - -	£. - - -	£. 112 8 8	Mullingar	1 1 - -	Telegraphist - Messenger - Allowance for portion of delivery -	1s. - -	21s. p' wk. 5s. " 3s. "
NAAS - Sallins Railway Station	1 -	44 -	1 -	18 -	£. - -	£. - -	42 -	3d. -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. 104 36 16	Naas	1 - -	Telegraphist (Sallins Railway Station).	1s. -	21s. "
NAVAN - Dunshaughlin -	- -	- -	- -	- -	£. - -	£. - -	26 16	10 3d.	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. 90 36 16	Nenagh	1 - -	Telegraphist (Railway).	1s. -	21s. "
NEWBRIDGE - Railway Station Kilcullen -	- 1 -	- 55 -	- 1 -	- 18 -	£. - -	£. - -	39 8	- 3d.	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. 112 8	Newbridge	1 - -	Telegraphist (Railway).	1s. -	21s. "
NEW ROSS - Taghamon -	- -	- -	1 -	16 -	£. - -	£. 10 -	52 16	- 3d.	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. - -	£. 78 16	Newry	1 - -	Telegraphist - Telegraphists - Messengers - Medical Officer, 8s. 6d. a head; estimated at 5l. per annum.	1s. 6d. 1s. 5s. "	35s. " 21s. " 5s. "
NEWRY - Besbrook - Carlingford - Castlewellsan - Clough - Dundrum - Flurrybridge - Greenore - Kilkeel - Newcastle - Poyntzpass - Rathfriland - Rostrevor - Warrenpoint	5 - - - - - - - - - - - - -	246 - - - - - - - - - - - - -	5 - - - - - - - - - - - - -	65 - - - - - - - - - - - - -	£. - - - - - - - - - - - - -	£. 31 - - - - - - - - - - - -	£. 16 16 16 16 16 16 16 16 16 16 16 16 16	8 1d. and 2d. 8 3d. 8 1d. and 2d. 1d. and 2d. 8 8 8 10 10	£. 20 - - - - - - - - - - - -	£. 5 - - - - - - - - - - -	£. - - - - - - - - - - -	£. - - - - - - - - - - -	£. - - - - - - - - - - -	£. - - - - - - - - - - -	£. - - - - - - - - - - -	£. - - - - - - - - - - -	£. - - - - - - - - - - -	£. 383 24 16 24 24 16 24 8 16 24 25 16 24 24 26	Newry	1 4 5 - - - - - - - - - -	Telegraphist - Telegraphists - Messengers - Medical Officer, 8s. 6d. a head; estimated at 5l. per annum.	1s. 6d. 1s. 5s. "	35s. " 21s. " 5s. "
NEWTOWNARDS - Ballyvaughan - Grey-Abbey - Kircubbin -	- - - -	- - - -	- - - -	- - - -	£. - - -	£. - - -	26 16 16 16	10 3d. 3d. 3d.	£. - - -	£. - - -	£. - - -	£. - - -	£. - - -	£. - - -	£. - - -	£. - - -	£. - - -	£. 36 16 16 16	Newtownards	- - - -	- - - -	- - - -	- - - -

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in Ireland, for the Year ending 31st March 1880—continued.

OFFICES.	1.				2.										3.										4.										5.										6.										7.										8.										9.										10.										11.										12.										13.										14.										15.										16.										17.										18.										19.										20.										21.										22.										23.										24.										25.										26.										27.										28.										29.										30.										31.										32.										33.										34.										35.										36.										37.										38.										39.										40.										41.										42.										43.										44.										45.										46.										47.										48.										49.										50.										51.										52.										53.										54.										55.										56.										57.										58.										59.										60.										61.										62.										63.										64.										65.										66.										67.										68.										69.										70.										71.										72.										73.										74.										75.										76.										77.										78.										79.										80.										81.										82.										83.										84.										85.										86.										87.										88.										89.										90.										91.										92.										93.										94.										95.										96.										97.										98.										99.										100.										101.										102.										103.										104.										105.										106.										107.										108.										109.										110.										111.										112.										113.										114.										115.										116.										117.										118.										119.										120.										121.										122.										123.										124.										125.										126.										127.										128.										129.										130.										131.										132.										133.										134.										135.										136.										137.										138.										139.										140.										141.										142.										143.										144.										145.										146.										147.										148.										149.										150.										151.										152.										153.										154.										155.										156.										157.										158.										159.										160.										161.										162.										163.										164.										165.										166.										167.										168.										169.										170.										171.										172.										173.										174.										175.										176.										177.										178.										179.										180.										181.										182.										183.										184.										185.										186.										187.										188.										189.										190.										191.										192.										193.										194.										195.										196.										197.										198.										199.										200.										201.										202.										203.										204.										205.										206.										207.										208.										209.										210.										211.										212.										213.										214.										215.										216.										217.										218.										219.										220.										221.										222.										223.										224.										225.										226.										227.										228.										229.										230.										231.										232.										233.										234.										235.										236.										237.										238.										239.										240.										241.										242.										243.										244.										245.										246.										247.										248.										249.										250.										251.										252.										253.										254.										255.										256.										257.										258.										259.										260.										261.										262.										263.										264.										265.										266.										267.										268.										269.										270.										271.										272.										273.										274.										275.										276.										277.										278.										279.										280.										281.										282.										283.										284.										285.										286.										287.										288.										289.										290.										291.										292.										293.										294.										295.										296.										297.										298.										299.										300.										301.										302.										303.										304.										305.										306.										307.										308.										309.										310.										311.										312.										313.										314.										315.										316.										317.										318.										319.										320.										321.										322.										323.										324.										325.										326.										327.										328.										329.										330.										331.										332.										333.										334.										335.										336.										337.										338.										339.										340.										341.										342.										343.										344.										345.										346.										347.										348.										349.										350.										351.										352.										353.										354.										355.										356.										357.										358.										359.										360.										361.										362.										363.										364.										365.					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SUB-HEAD (G.)—continued.

5.—POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN SCOTLAND, FOR THE YEAR ENDING 31st MARCH 1880.

OFFICES.	Total Number and Cost of				1.										SCALES OF PAY.										
	Telegraphists.		Messengers and Porters.		Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.		
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																					
ABERDEEN - Old Aberdeen Aboyne Alford - Auchmill Ballater Banchoory Braemar Fyvie - Kintore Lomnay Newburgh New Pitaligo Old Meldrum Rhynie Tarland Woodside Methic	44	2,580	24	485	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	Aberdeen -	1 2 8 20 13 20 4 1	Superintendent Assistant ditto - 1st Class Telegraphists. 2nd ditto - Female ditto - Messengers for out-door duty at 8 d. per dozen messages. Messengers at 7 s. a week. Medical Officer at 8 s. 6 d. per person. Includes 2 l. 13 s. 6 d. for working private wire.	130 l. 100 l. 98 s. 16 s. 12 s.	8 l. 5 l. 1 s. 6 d. 1 s. 6 d. 1 s. - - -	170 l. 130 l. 35 s. 27 s. 21 s.	
ABERFELDY -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	† Aberfeldy	-	-	-	-	-
AIRDRIE -	-	-	3	40	-	5	32	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ALEXANDRIA - Arrochar Arrochar Village Luss -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
ALLOA - Culross Kincardine -	2	94	4	53	-	18	-	-	32	-	-	-	-	-	-	-	8	-	-	Alloa -	2 4	Telegraphists - Messengers at 5 s. a week.	14 s. -	1 s. -	21 s.

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in Town or Village.

Note.—For Allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub-head (C.).

A.—POST OFFICE TELEGRAPHS.—Sub-Head (G).—PROVINCIAL ESTABLISHMENTS in Scotland, for the Year ending 31st March 1880.—continue.

OFFICES.	1.										SCALES OF PAY.												
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Telegraphists, and Porters		Messengers																				
	Cost for Year ending 31st March 1890.		Cost for Year ending 31st March 1880.																				
	Number.	£.	Number.	£.																			
ANNAN	1	40	-	-	£.	-	£.	10	£.	-	£.	-	£.	-	£.	-	50	Annan	1	Telegraphist	12 s.	6 d.	15 s.
ANSTRUTHER	1	60†	-	-	£.	-	£.	10	£.	16	-	£.	-	£.	-	£.	99	†Anstruther	-	Includes 10 s. 6 d. a week during fishing season.	-	-	-
Cellardyke	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	6						
Elie	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	17	Ditto	1	Telegraphist	14 s.	1 s.	21 s.
Pittenweem	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	8						
St. Monance	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	8						
ARBROATH	1	46	3	40	£.	-	£.	14	£.	37	-	£.	-	£.	-	£.	147	Arbroath	1	Telegraphist	10 s.	1 s. 6 d.	27 s.
Chance Inn	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	8						
Frickheim	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	8						
ARDGY	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	32			Messengers at 9 d. per dozen messages.	-	-	-
ARDROSSAN	1	92	3	40	£.	-	£.	23	£.	32	-	£.	-	£.	-	£.	193	Ardrrossan	1	Telegraphist	28 s.	1 s. 6 d.	35 s.
Brodick	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	8			(To be replaced on vacancy by one at 14 s. by 1 s. to 21 s.)	-	-	-
Lamlash	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	10			Messengers at 5 s. a week each.	-	-	-
ATCHTERBARDER	-	-	1	13	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	45						
AYR	3	186	5	67	£.	-	£.	25	£.	-	-	£.	-	£.	-	£.	291	Ayr	11	Telegraphist	28 s.	1 s. 6 d.	35 s.
Dalmellington	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	13			Ditto	14 s.	1 s.	21 s.
Dunaskin	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	13			†(To be replaced on a vacancy by one at 22 s. by 1 s. to 27 s.)	-	-	-
AYTON	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	51			Messengers at 5 s. a week.	-	-	-
Chirnside	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	8			Ditto	-	-	-
Eyemouth	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	35			Medical Officer at 8 s. 6 d. per person.	-	-	-
BANFF	1	45	2	29	£.	-	£.	10	£.	20	-	£.	-	£.	-	£.	114	§ Eyemouth	-	Includes 3 s. a week additional during fishing season, and 2 l. a year for messages with multiple addresses.	-	-	-
Aberchirder	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	8			Ditto, 4 s. - ditto - - ditto.	-	-	-
Macduff	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	33			Telegraphist	14 s.	1 s.	21 s.
Portsoy	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	27						
BATHGATE	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	60			Messenger at 6 s. a week.	-	-	-
Armadale	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	16			Ditto - 5 s. a week.	-	-	-
Broxburn	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	16			Includes 2 l. 12 s. 6 d. to Sub-Postmaster for working Benhar private wire.	-	-	-
Whitburn	-	-	-	-	£.	-	£.	-	£.	-	-	£.	-	£.	-	£.	19						

5.—POST OFFICE TELEGRAPHS—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in Scotland, for the Year ending 31st March 1880—continued.

OFFICES.	1.						S C A L E S O F P A Y.										Maximum.								
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	2.	3.	4.	5.	6.		7.	8.	TOTAL.	Town.	Force.	Minimum	Annual Increment.	
	Telegraphists.		Messengers and Porters.																						
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																					
CUMNOCK - Lagar - New Cumnock Sanquhar -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	25 8 20 8	2d. 2d. 1d. and 2d. 2d.	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -		
CUPAR ANGUS -	-	-	-	-	-	-	43	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
CUPAR FIFE - Ceres - Leuchars -	2 - -	57 - -	2 - -	26 - -	- - -	- - -	100 8 8	- 1d. and 2d. 1d. and 2d.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
CURRIE - Colinton Slateford -	- - -	- - -	- - -	- - -	- - -	- - -	29 8 8	13 1d. and 2d. 2d.	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -	- - -
DALBEATTIE -	-	-	-	-	-	-	25	2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DALKETH - Blackbills Ford - Gorebridge -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	50 8 8 8	13 2d. 2d. 2d.	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	
DALRY -	-	-	-	-	-	-	50	13	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DENNY -	-	-	-	-	-	-	38	11	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DINGWALL - Garra - Lochbroom - Lochcarron - Poolwee Strathpeffer - Ullapool Strome Ferry Gairloch Conon Bridge	2 - - - - - - - - -	115 - - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	163 8 13 23 13 8 47 41 8	11 2d. 2d. 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d. 1d. and 2d.	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - - -	
DEERN -	-	-	-	-	-	-	23	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
DUMBARTON -	-	-	-	-	-	-	10	1d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

DUMFRIES - Auldgarth	3	212	5	03	27	16	2d.	39	4	39	16	39	16	381	27	2
DUNBAR -	-	-	-	-	-	40	13	8	-	-	-	-	-	61	1	1
DUNBLANE -	-	-	-	-	-	32	13	2	-	-	-	-	-	47	1	1
DUNDEE -	28	1,740	29	590	50	-	-	80	25	-	-	-	-	2,498	3	3
Dock-street -	-	-	-	-	-	8	1d.	-	-	-	-	-	-	8	2	2
Broughty Ferry -	-	-	-	-	-	8	2d.	-	-	-	-	-	-	8	1	1
Carnoustie -	-	-	-	-	-	8	8	-	-	-	-	-	-	16	1	1
Lochee -	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	8	98	98
Newport -	-	-	-	-	-	10	1d. and 2d.	-	-	-	-	-	-	10	19	19
Tayport -	-	-	-	-	-	10	1d. and 2d.	-	-	-	-	-	-	10	19	19
DUNFERMLINE -	3	105	3	40	20	-	-	20	-	-	-	-	-	185	55	55
Charlestown -	-	-	-	-	-	8	2d.	-	-	-	-	-	-	8	1	1
Crosbie -	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	16	30	30
Inverkeithing -	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	16	30	30
North Queensferry -	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	16	55	55
DUNKELD -	-	-	-	-	-	28	11	-	-	-	-	-	-	39	1	1
Balling -	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	8	8	8
DUNOON -	-	-	2	19	-	34	-	-	-	-	-	-	-	53	1	1
DUNDEE -	-	-	-	-	-	25	1d. and 2d.	-	-	-	-	-	-	25	1	1
Greenlaw -	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	8	8	8
ROCLIFFECHAN -	-	-	-	-	-	19	2d.	-	-	-	-	-	-	19	1	1
EDINBURGH -	160	11,931	126	2,347	37	-	-	-	125	-	-	-	-	14,440	42	42
Lynedoch-place -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8	8
Leith -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	42	42
Corn Exchange -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Parliament House -	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1	1
Stock Exchange -	-	-	-	-	-	13	-	-	-	-	-	-	-	13	1	1
Boroughmuirhead -	-	-	-	-	-	13	-	-	-	-	-	-	-	13	1	1
Cockburn-street -	-	-	-	-	-	32	-	-	-	-	-	-	-	32	14	14
Crown-street, Leith -	-	-	-	-	-	13	-	-	-	-	-	-	-	13	2	2
Fontainbridge -	-	-	-	-	-	134	13	-	-	-	-	-	-	47	8	8
Granton Harbour -	-	-	-	-	-	43	-	-	-	-	-	-	-	42	75	75
Hanover-street -	-	-	-	-	-	5	-	-	-	-	-	-	-	5	25	25
Holyrood -	-	-	-	-	-	13	-	-	-	-	-	-	-	13	10	10
Lauriston -	-	-	-	-	-	32	17	-	-	-	-	-	-	49	10	10
Newhaven -	-	-	-	-	-	13	-	-	-	-	-	-	-	13	10	10
Newington -	-	-	-	-	-	13	-	-	-	-	-	-	-	13	10	10
Nicolson-street -	-	-	-	-	-	20	-	-	-	-	-	-	-	20	10	10
North Junction-street, Leith -	-	-	-	-	-	42	-	-	-	-	-	-	-	42	10	10
Princes-street -	-	-	-	-	-	42	-	-	-	-	-	-	-	42	10	10
Sandport-street, Leith -	-	-	-	-	-	42	-	-	-	-	-	-	-	42	10	10
Stockbridge -	-	-	-	-	-	20	-	-	-	-	-	-	-	20	10	10
West Maitland-street -	-	-	-	-	-	13	-	-	-	-	-	-	-	13	10	10
Warriston -	-	-	-	-	-	20	-	-	-	-	-	-	-	20	10	10

(a) Where only one rate shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

Note.—For Allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub-Head (C).

5—POST OFFICE TELEGRAPHS.—SUB-HEAD (G.)—PROVINCIAL ESTABLISHMENTS in Scotland, for the Year ending 31st March 1880—continued.

OFFICES.	1.										S C A L E S O F P A Y.													
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Telegraphists.		Messengers and Porters.																					
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																				
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																				
ELGIN -	4	152	2	27	£.	£.	20	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	212	Elgin	2	Clerks -	14 s.	1 s.	21 s.
Burghhead -	-	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	16	-	2	Assistant ditto, 12s. a week each.	-	-	-
Lossiemouth -	-	-	-	-	-	-	-	21	1d. and 2d.	-	-	-	-	-	-	-	-	21	-	2	Messengers at 5 s. a week.	-	-	-
Rothies -	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	2	Messengers at 5 s. a week.	-	-	-
ELLON -	-	-	-	-	-	-	-	20	1d. and 2d.	-	-	-	-	-	-	-	-	20	-	-	-	-	-	-
FALKIRK -	-	-	3	40	-	-	-	150	-	-	-	-	-	-	-	-	-	105	†Falkirk	-	-	-	-	-
Folmont -	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	22	-	-	-	-	-	-
Slamannan -	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	16	-	3	Includes 5 l. 5 s. for working two private wires.	-	-	-
POCHABERS -	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Buckie -	-	-	-	-	-	-	-	37	19	-	-	-	-	-	-	-	-	56	-	-	-	-	-	-
Cullen -	-	-	-	-	-	-	-	20	8	-	-	-	-	-	-	-	-	28	-	-	-	-	-	-
Garmonth -	-	-	-	-	-	-	-	16	7	-	-	-	-	-	-	-	-	23	-	-	-	-	-	-
Port Gordon -	-	-	-	-	-	-	-	13	6	-	-	-	-	-	-	-	-	19	-	-	-	-	-	-
FORDOUN -	-	-	-	-	-	-	-	*23	-	-	-	-	-	-	-	-	-	23	-	-	-	-	-	-
Auchenblae -	-	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Bervie -	-	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Johnshaven -	-	-	-	-	-	-	-	2d.	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
FORFAR -	-	-	-	-	-	-	-	41	24	-	-	-	-	-	-	-	-	73	Fraserburgh	1	Telegraphist -	14 s.	1 s.	21 s.
FORRES -	-	-	-	-	-	-	-	40	13	-	-	-	-	-	-	-	-	53	† Rosehearty	1	Messenger at 5 s. a week.	-	-	-
Fort GEORGE STATION -	-	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Ardsier -	-	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Fort George -	-	-	-	-	-	-	-	8	8	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Fort WILLIAM -	-	-	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Appin -	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Ardgour -	-	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Balachulish -	-	-	-	-	-	-	-	26	1d.	-	-	-	-	-	-	-	-	26	-	-	-	-	-	-
Banavie -	-	-	-	-	-	-	-	15	1d.	-	-	-	-	-	-	-	-	15	-	-	-	-	-	-
Glencoe -	-	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Strontian -	-	-	-	-	-	-	-	13	2d.	-	-	-	-	-	-	-	-	13	-	-	-	-	-	-
Morrern -	-	-	-	-	-	-	-	8	1d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Salon -	-	-	-	-	-	-	-	8	1d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
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5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in Scotland, for the Year ending 31st March 1880.—continued

OFFICES.	1.					SCALES OF PAY.													
	Total Number and Cost of		Incidental Salaries and Wages.			Travelling.	Rent and Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Telegraphists.	Messengers and Porters.	Number.	Cost for Year ending 31st March 1880.	Cost for Year ending 31st March 1880.														
GRANGEMOUTH	-	-	3	113	2	34	£.	18	£.	-	£.	13	£.	181	Grangemouth	2	Telegraphists - 14 s.	1 s.	21 s.
GREENOCK	-	-	13	890	17	283	£.	50	£.	-	£.	13	£.	1,199	Greenock	1	Assistant Do. at 8 s. a week. Messengers at 6 d. per dozen messages.	5 l.	130 l.
Blackhall-street	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	2	Ditto	1 s. 6 d.	35 s.
Brougham-street	-	-	-	-	-	-	-	-	-	-	-	-	-	6	-	2	Ditto	1 s. 6 d.	35 s.
Rue-Rod-street	-	-	-	-	-	-	-	-	-	-	-	-	-	14	-	8	Ditto	1 s. 6 d.	35 s.
Blairmore	-	-	-	-	-	-	-	-	-	-	-	-	-	27	-	8	Ditto	1 s. 6 d.	35 s.
Bowmore	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Bridgend	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Clachan	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Cove	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Gourock	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Innellan	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Kilcreggan	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Kilm	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Largs	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Millport	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Portaskag	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Port Ellen	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Strone	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Tarbert	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Tayinloan	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Tigh-na-bruaich	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Toward	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Wemyss Bay	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
West Kilbride	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
Skippness	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	1	Telegraphist	100 l.	130 l.
HADDINGTON	-	-	-	-	1	13	£.	-	£.	-	£.	-	£.	50	-	-	-	-	-
HAMILTON	-	-	1	40	2	27	£.	10	£.	-	£.	-	£.	114	Hamilton	1	Telegraphist - 14 s.	1 s.	21 s.
Larkhall	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	2	Messengers at 5 s. a week each.	-	-
Stonehouse	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	2	Messengers at 5 s. a week each.	-	-
Strathaven	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	2	Messengers at 5 s. a week each.	-	-
HAWICK	-	-	2	86	2	27	£.	12	£.	-	£.	-	£.	135	Hawick	2	Telegraphists - 14 s.	1 s.	21 s.
Denholm	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	2	Messengers at 5 s. a week each.	-	-
Newcastle	-	-	-	-	-	-	-	-	-	-	-	-	-	8	-	2	Messengers at 5 s. a week each.	-	-

[illegible]

(c) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office ; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

Note.—For Allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub-Head (C.).

[illegible]

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

Note.—For Allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub-Head (C.).

5.—POST OFFICE TELEGRAPHS.—SUB-HEAD (G).—PROVINCIAL ESTABLISHMENTS in Scotland, for the Year ending 31st March 1880.—continued.

OFFICES.	1.										S C A L E S O F P A Y.								Maximum.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for Indoor Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	TOTAL.		Town.	Force.	Minimum.	Annual Increment.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	Telegraphists.		Messengers and Porters.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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MELROSE - Earlston - Newtown, St. Boswell's - St. Boswell's -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	18 2d. 2d. 4	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	- - - -	48 8 8 12	-	† Melrose -	-	-	-	-	Includes 2 l. 12 s. 6 d. for working private wire.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
MIDCALDER - West Calder - Fauldhouse - Ratho - Shotts -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	11 16 2d. 18 2d.	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	- - - - -	35 45 16 29 16	-	-	-	-	-	-	-	-	-	-																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
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Station	Rank	Pay	Allowance	Gratuity	Retirement	Medical	Other	Total
NOBLEHOUSE								
NORTH DERWICK								
OBAN	1	14 s.	1 s.	21 s.				
AROS	1	14 s.	1 s.	21 s.				
ANCHACRAIG	1	14 s.	1 s.	21 s.				
FINESAN	1	14 s.	1 s.	21 s.				
EASDALE	1	14 s.	1 s.	21 s.				
TAYNUIT	1	14 s.	1 s.	21 s.				
TOBERMORY	1	14 s.	1 s.	21 s.				
PENNYGHAEL	1	14 s.	1 s.	21 s.				
PAISLEY	1	14 s.	1 s.	21 s.				
KILBRIDE	1	14 s.	1 s.	21 s.				
LOCHWINNOCH	1	14 s.	1 s.	21 s.				
RENFREW	1	14 s.	1 s.	21 s.				
GLENGARNOCK	1	14 s.	1 s.	21 s.				
PERBLES	1	14 s.	1 s.	21 s.				
INNERLEITHEN	1	14 s.	1 s.	21 s.				
PENNYCUICK	1	14 s.	1 s.	21 s.				
WEST LINTON	1	14 s.	1 s.	21 s.				
PERTH	1	14 s.	1 s.	21 s.				
Bankfoot	1	14 s.	1 s.	21 s.				
BIRNAM	1	14 s.	1 s.	21 s.				
ERROL	1	14 s.	1 s.	21 s.				
INCHTURA	1	14 s.	1 s.	21 s.				
STANLEY	1	14 s.	1 s.	21 s.				
DUNNING	1	14 s.	1 s.	21 s.				
PETERHEAD	1	14 s.	1 s.	21 s.				
PITLOCHRY	1	14 s.	1 s.	21 s.				
DUN ALASTAIR	1	14 s.	1 s.	21 s.				
RANNOCH	1	14 s.	1 s.	21 s.				
PORT GLASGOW	1	14 s.	1 s.	21 s.				
LANGBANK	1	14 s.	1 s.	21 s.				
PORTOBELLO	1	14 s.	1 s.	21 s.				
JOCK'S LODGE	1	14 s.	1 s.	21 s.				
PORTREE	1	14 s.	1 s.	21 s.				
DUNVEGAN	1	14 s.	1 s.	21 s.				
EDINBURGH	1	14 s.	1 s.	21 s.				
UIG	1	14 s.	1 s.	21 s.				
PRESTONKIRK	1	14 s.	1 s.	21 s.				
ROTHESAY	1	14 s.	1 s.	21 s.				
ST. ANDREW'S	1	14 s.	1 s.	21 s.				
CRAIL	1	14 s.	1 s.	21 s.				

(a.) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

Note.—For Allowances to Postmasters and others for Postal Duty, see the Estimate for the Postal Service, Sub-Head (C.).

6.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—PROVINCIAL ESTABLISHMENTS in *England and Wales*, for the Year ending 31st March 1880—continued.

OFFICERS.	1.										SCALES OF PAY.												
	Total Number and Cost of				Incidental Salaries and Wages.	Allowance to Postmaster for Personal Labour and Responsibility at Office at which the Work is wholly or partly provided for by the Department.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Travelling.	Rent of Premises Leased to the Department.	Rates, Taxes, and Tithes on Premises.	Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses, including Allowance for Rent and Office Expenses.	Total.	Town.	Force.	Minimum.	Annual Increment.	Maximum.	
	Telegraphists, and Porters.		Messengers and Porters.																				
	Number.	Cost for Year ending 31st March 1880.	Number.	Cost for Year ending 31st March 1880.																			
SALTGOATS -	-	-	-	-	-	-	25	2d.	-	-	-	-	-	-	-	-	25	South Queens-	-	-	-	-	-
Stevenston -	-	-	-	-	-	-	8	6	-	-	-	-	-	-	-	-	14	ferry.	-	-	-	-	-
SALKIRK -	-	-	-	-	-	-	80	2d.	-	-	-	-	-	-	-	-	43	Stirling -	-	-	-	-	-
Lilliesleaf -	-	-	1	13	-	-	8	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
SOUTH QUEENSFERRY -	-	-	-	-	-	-	26	2d.	-	-	-	-	-	-	-	-	26	Includes 2 l. a year for attendance on cable testing.	-	-	-	-	-
Davidson's Mains	-	-	-	-	-	-	*8	-	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
STIRLING -	3	166	4	53	-	28	-	11	3	-	8	-	-	-	-	-	263	1 Telegraphist -	98 s.	1 s. 6 d.	35 s.	-	-
Alva -	-	-	-	-	-	-	16	13	-	-	-	-	-	-	-	-	39	1 Ditto -	14 s.	1 s.	21 s.	-	-
Bannockburn	-	-	-	-	-	-	13	1d. and 2d.	-	-	-	-	-	-	-	-	19	1 Female ditto, 10 s., then 12 s.	1 s.	1 s.	21 s.	-	-
Callander -	-	-	-	-	-	-	42	13	-	-	-	-	-	-	-	-	55	4 Messengers, at 5 s. a week each.	-	-	-	-	-
Dollar -	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	29	Medical Officer, at 8 s. 6 d. per person.	-	-	-	-	-
Doune -	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Killin -	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Kippen -	-	-	-	-	-	-	*11	-	-	-	-	-	-	-	-	-	11	-	-	-	-	-	-
Lochearnhead	-	-	-	-	-	-	16	1d. and 2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
Thornhill -	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Tillicoultry -	-	-	-	-	-	-	24	13	-	-	-	-	-	-	-	-	37	-	-	-	-	-	-
Bridge of Turk -	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Cambus -	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Dunmore -	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
STONEHAVEN -	-	-	1	13	-	-	41	-	-	-	-	-	-	-	-	-	54	Includes 2 l. 12 s. 6 d. for working private wire.	-	-	-	-	-
Stornoway -	2	68	-	-	-	12	-	4 d.	-	-	-	-	-	-	-	-	85	1 Telegraphist -	14 s.	1 s.	21 s.	-	-
Baris -	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	16	1 Ditto, at 12 s. a week.	-	-	-	-	-
Obbe -	-	-	-	-	-	-	16	2d.	-	-	-	-	-	-	-	-	16	-	-	-	-	-	-
STRANRAER -	2	140	2	83	-	20	-	-	-	-	-	-	-	-	-	-	215	1 Telegraphist -	28 s.	1 s. 6 d.	35 s.	-	-
Ardwell -	-	-	-	-	-	-	8	2d.	-	-	-	-	-	-	-	-	8	1 Ditto -	16 s.	1 s. 6 d.	27 s.	-	-
Cairnryan -	-	-	-	-	-	-	16	1d.	-	-	-	-	-	-	-	-	16	1 Messenger, at 7 s. 6 d. a week.	-	-	-	-	-
Drummore -	-	-	-	-	-	-	*11	-	-	-	-	-	-	-	-	-	11	1 Ditto, at 5 s. a week.	-	-	-	-	-
Fort Patrick	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Sandhead -	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Kirkcolm -	-	-	-	-	-	-	27	10	-	-	-	-	-	-	-	-	37	-	-	-	-	-	-
TAIN -	-	-	-	-	-	-	25	8	-	-	-	-	-	-	-	-	38	-	-	-	-	-	-
THORNHILL (DUMFRIES)	-	-	-	-	-	-	1d. and 2d.	-	-	-	-	-	-	-	-	-	9	-	-	-	-	-	-
Monkale -	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-
Penpont -	-	-	-	-	-	-	8	1d. and 2d.	-	-	-	-	-	-	-	-	8	-	-	-	-	-	-

[illegible]

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; but where more than one rate is shown, the first is for delivery in the Town or Village, and the second is for delivery beyond the Town or Village, but within one mile of the Office.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

Note.—For Allowances to Postmasters and others for Post Duty, see the Estimate for Postal Service, Sub. Head (C.).

1879-80.

ESTIMATES,
REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUBHEADS (F.) and (G.)

Referred to in the POST OFFICE TELEGRAPHS
ESTIMATE for the Year ending 31st March 1880,
page 606.

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